

State of Iowa

1926

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FIFTY-FIFTH ANNUAL REPORT  
OF THE  
TAXABLE VALUATION  
OF  
**RAILROAD PROPERTY**

INCLUDING

Railroads, Steam and Electric; Equipment Cars;  
Sleeping Cars; Electric Transmission Lines  
and the American Express Company.

IN THE

**STATE OF IOWA**

AS FIXED BY THE

Executive Council of the State, July 21, 1926

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Compiled under Direction of  
W. C. MERCKENS  
Secretary of Executive Council

By

E. MAE SWEANY  
Second Assistant Secretary

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PRINTED BY AUTHORITY OF SECTION 285 OF THE CODE OF 1924

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Published by  
THE STATE OF IOWA  
Des Moines

# RAILROAD PROPERTY TAXABLE VALUATION OF THE FIFTY-FIFTH ANNUAL REPORT

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Sleeping Cars; Electric Transmission Lines  
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## STATE OF IOWA

Executive Council of the State, July 21, 1926

Compiled under Direction of  
W. C. MINCHIN  
Secretary of Revenue  
BY  
E. M. ARWY  
Statistical Assistant

## PRINCIPAL RAILROAD OFFICIALS

List of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

### ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

*President*—W. B. Storey, Chicago, Illinois.  
*Vice-Presidents*—E. J. Engel, Edward Chambers, A. G. Wells, Chicago, Illinois;  
W. E. Hodges, Los Angeles, California.  
*Secretary*—E. L. Copeland, Topeka, Kansas.  
*Treasurer*—E. L. Copeland, Topeka, Kansas.  
*General Solicitor*—Gardner Lathrop, Chicago, Illinois.  
*General Counsel*—S. T. Bledsoe, Chicago, Illinois.  
*Comptroller*—L. C. Deming, New York, N. Y.  
*General Auditor*—J. E. Baxter, Chicago, Illinois.  
*General Manager*—F. C. Fox, Topeka, Kansas.  
*Chief Engineer*—C. F. W. Felt, Chicago, Illinois.  
*Division Superintendent*—C. L. Mason, Marceline, Mo.  
*Commissioner of Taxes*—G. G. Tunell, Chicago, Illinois.

### ATLANTIC NORTHERN RAILWAY COMPANY.

*President*—John Leistad, Elk Horn, Iowa.  
*Vice-President*—S. C. Pedersen, Elk Horn, Iowa.  
*Secretary*—C. E. Spar, Atlantic, Iowa.  
*Treasurer*—Bertel Christensen, Kimballton, Iowa.  
*General Manager*—C. E. Spar, Atlantic, Iowa.

### CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

*President*—Hale Holden, Chicago, Illinois.  
*Vice-Presidents*—C. G. Burnham, Wm. W. Baldwin, E. P. Bracken, C. I. Sturgis, C. E. Spang, Chicago, Illinois.  
*Secretary*—C. I. Sturgis, Chicago, Illinois.  
*Treasurer*—C. I. Sturgis, Chicago, Illinois.  
*General Solicitors*—K. F. Burgess, J. C. James, Chicago, Illinois.  
*General Counsel*—Bruce Scott, Chicago, Illinois.  
*Comptroller*—H. W. Johnson, Chicago, Illinois.  
*General Auditor*—H. D. Foster, Chicago, Illinois.  
*General Manager*—W. P. Thiehoff, Chicago, Illinois.  
*Chief Engineer*—A. W. Newton, Chicago, Illinois.  
*General Superintendent*—W. A. Card, Burlington, Iowa.  
*Tax Agent*—A. E. Patten, Chicago, Illinois.

### CHICAGO GREAT WESTERN RAILROAD COMPANY.

*President*—N. L. Howard, Chicago, Illinois.  
*Vice-President*—W. G. Lerch, Chicago, Illinois.  
*Secretary*—W. G. Lerch, Chicago, Illinois.  
*Treasurer*—C. A. Cook, Chicago, Illinois.  
*General Solicitor*—W. H. Jacobs, Chicago, Illinois.  
*General Counsel*—Ralph M. Shaw, Chicago, Illinois.  
*Comptroller*—Con F. Kreba, Chicago, Illinois.  
*General Manager*—C. L. Hinkle, Chicago, Illinois.  
*Chief Engineer*—C. G. Delo, Chicago, Illinois.  
*Division Superintendents*—T. A. Sweeney, Chicago, Illinois; T. W. Father-son, Clarion, Iowa; S. V. Rowland, St. Paul, Minnesota; C. J. Foster, Des Moines, Iowa.  
*Terminal Superintendent*—E. E. Stoup, Oelwein, Iowa.  
*Tax Commissioner*—W. L. Derr, Chicago, Illinois.

### CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

*President*—H. E. Byram, Receiver, Chicago, Illinois.  
*Vice-Presidents*—R. M. Calkins, J. T. Gillick, Chicago, Illinois; H. B. Earling, Seattle, Washington; W. W. K. Sparrow, D. C. Curtis, Chicago, Illinois; R. J. Marony, New York, N. Y.  
*Secretary*—T. W. Burness, Milwaukee, Wisconsin.  
*Treasurer*—A. G. Loomis, Chicago, Illinois.  
*General Counsel*—H. H. Field, Chicago, Illinois.  
*General Solicitor*—O. W. Dykes, Chicago, Illinois.  
*Comptroller*—Walter V. Wilson, Chicago, Illinois.  
*General Manager*—O. N. Harstad, Lines East, Chicago, Illinois.  
*General Manager*—C. O. Bradshaw, Lines West, Seattle, Washington.  
*Chief Engineer*—C. F. Loweth, Chicago, Illinois.  
*General Superintendent Motive Power*—L. K. Silcox, Chicago, Illinois.  
*General Superintendents*—W. J. Thiele, Milwaukee, Wisconsin; C. S. Christoffer, Minneapolis, Minnesota; E. W. Lellis, Chicago, Illinois.  
*Tax Commissioner*—A. S. Dudley, Milwaukee, Wisconsin.



## TAXABLE VALUATION OF RAILROAD PROPERTY

## CHICAGO &amp; NORTHWESTERN RAILWAY COMPANY.

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-Presidents*—Samuel A. Lynde, New York, New York; Frank Walters, Chicago, Illinois; Alex C. Johnson, Ray N. Van Doren, William Walliser, Chicago, Illinois.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur S. Pierce, New York, New York.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*General Solicitor*—Samuel H. Cady, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*General Auditor*—Charles D. Brandriff, Chicago, Illinois.  
*General Manager*—George B. Vilas, Chicago, Illinois.  
*Chief Engineer*—Walter J. Towne, Chicago, Illinois.  
*General Superintendent*—Bert E. Terping, Chicago, Illinois; Harry E. Dickinson, Omaha, Nebraska.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## CHICAGO, ROCK ISLAND &amp; PACIFIC RAILWAY COMPANY.

*President*—J. E. Gorman, Chicago, Illinois.  
*Vice-Presidents*—F. H. Hammill, Chicago, Illinois; M. L. Bell, New York City, N. Y.; L. C. Fritch, Carl Nyquist, W. H. Burns, Chicago, Illinois.  
*Secretary and Treasurer*—Carl Nyquist, Chicago, Illinois.  
*General Counsel*—M. L. Bell, New York City, N. Y.  
*General Solicitor*—W. F. Dickinson, Chicago, Illinois.  
*Attorney for Iowa*—J. G. Gamble, Des Moines, Iowa.  
*General Auditor*—W. H. Burns, Chicago, Illinois.  
*Chief Engineer*—C. A. Morse, Chicago, Illinois.  
*General Manager*—D. Coughlin, Des Moines, Iowa.  
*General Superintendent*—H. L. Reed, Des Moines, Iowa.  
*Real Estate and Tax Commissioner*—J. B. Angell, Chicago, Illinois.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA RAILWAY COMPANY.

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-Presidents*—Samuel A. Lynde, New York, N. Y.; Ray N. Van Doren, Chicago, Illinois.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur S. Pierce, New York, N. Y.  
*General Solicitor*—Richard L. Kennedy, St. Paul, Minnesota.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*Comptroller*—Charles Jenssch, St. Paul, Minnesota.  
*Auditor*—Arthur R. Seder, St. Paul, Minnesota.  
*General Manager*—Frank R. Echlin, St. Paul, Minnesota.  
*Chief Engineer*—Harry E. Barlow, St. Paul, Minnesota.  
*Division Superintendents*—Francis E. Nicols, Eau Claire, Wisconsin; Joseph J. Prentice, St. James, Minnesota; Evert C. Blundell, Omaha, Nebraska.  
*Tax Commissioner*—William Mueller, St. Paul, Minnesota.

## COLFAX NORTHERN RAILWAY COMPANY.

*President*—Thos. W. Griggs, Davenport, Iowa.  
*Vice-President*—Marion B. Seevers, Des Moines, Iowa.  
*Secretary*—W. Blakeley, Colfax, Iowa.  
*Treasurer*—Marion B. Seevers, Des Moines, Iowa.  
*General Manager*—W. Blakeley, Colfax, Iowa.

## DAVENPORT, ROCK ISLAND &amp; NORTH WESTERN RAILWAY COMPANY.

*President*—E. P. Bracken, Chicago, Illinois.  
*Vice-President*—J. T. Gillick, Chicago, Illinois.  
*Secretary*—P. L. Hinrichs, Davenport, Iowa.  
*Treasurer*—P. L. Hinrichs, Davenport, Iowa.  
*Auditor*—J. P. Harrison, Davenport, Iowa.  
*General Manager*—C. B. Rodgers, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY COMPANY.

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President*—H. D. Thompson, Des Moines, Iowa.  
*Secretary*—James W. Hubbell, Des Moines, Iowa.  
*Treasurer*—F. O. Thompson, Des Moines, Iowa.  
*Auditor*—B. F. Flenniken, Des Moines, Iowa.

## DES MOINES UNION RAILWAY COMPANY.

*President*—J. E. Taussig, St. Louis, Missouri.  
*Vice-President*—J. T. Gillick, Chicago, Illinois.  
*Secretary*—T. S. Ford, Des Moines, Iowa.  
*Treasurer*—C. H. Hueston, Des Moines, Iowa.  
*General Counsel*—John N. Hughes, Des Moines, Iowa.  
*Auditor*—T. S. Ford, Des Moines, Iowa.  
*General Manager*—J. A. Wagner, Des Moines, Iowa.  
*Chief Engineer*—A. L. Morgan, Des Moines, Iowa.

## TAXABLE VALUATION OF RAILROAD PROPERTY

## GREAT NORTHERN RAILWAY COMPANY.

*President*—Ralph Budd, St. Paul, Minnesota.  
*Vice-Presidents*—L. C. Gilman, Seattle, Washington; E. T. Nichols, New York, N. Y.; G. R. Martin, W. P. Kenney, M. L. Countryman, C. O. Jenks, St. Paul, Minnesota.  
*Secretary and Treasurer*—F. L. Paetzold, St. Paul, Minnesota.  
*General Counsel*—M. L. Countryman, St. Paul, Minnesota.  
*Comptroller*—G. H. Hess, Jr., St. Paul, Minnesota.  
*General Solicitor*—F. G. Dority, St. Paul, Minnesota.  
*General Auditor*—V. P. Turnburke, St. Paul, Minnesota.  
*General Managers*—Frank Bell, St. Paul, Minnesota; J. H. O'Neill, Seattle, Washington.  
*Chief Engineer*—J. R. W. Davis, St. Paul, Minnesota.  
*Tax Commissioner*—J. T. Maher, St. Paul, Minnesota.

## ILLINOIS CENTRAL, OPERATING DUBUQUE &amp; SIOUX CITY RAILWAY CO., DUNLEITH &amp; DUBUQUE BRIDGE CO., AND OMAHA BRIDGE &amp; TERMINAL RAILWAY.

*President*—C. H. Markham, Chicago, Illinois.  
*Vice-Presidents*—A. E. Clift, J. J. Pelley, F. B. Bowes, A. C. Mann, G. J. Bunting, Chicago, Illinois.  
*Secretary*—D. R. Burbank, New York, N. Y.  
*Treasurer*—R. E. Connolly, New York, N. Y.  
*General Counsel*—W. S. Horton, Chicago, Illinois.  
*Assistant Comptrollers*—W. D. Beymer, F. D. Bristol, Chicago, Illinois.  
*General Auditor*—L. A. Harkness, Chicago, Illinois.  
*General Manager*—G. E. Patterson, Chicago, Illinois.  
*Chief Engineer*—A. F. Blaes, Chicago, Illinois.  
*General Superintendents*—W. Atwill, Chicago, Illinois; W. S. Williams, Waterloo, Iowa; J. W. Hevron, New Orleans, Louisiana.  
*Land and Tax Commissioners*—Wm. L. Tarbet, Chicago, Illinois.

## IOWA TRANSFER RAILWAY COMPANY

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President*—W. A. Card, Burlington, Iowa.  
*Secretary*—J. A. Wagner, Des Moines, Iowa.  
*General Counsel*—J. G. Gamble, Des Moines, Iowa.  
*Auditor*—T. S. Ford, Des Moines, Iowa.  
*General Manager*—J. A. Wagner, Des Moines, Iowa.

## MANCHESTER &amp; ONEIDA RAILWAY COMPANY.

*President*—Joseph Hutchinson, Manchester, Iowa.  
*Vice-President*—E. H. Hoyt (Deceased), Manchester, Iowa.  
*Secretary*—Lafe Matthews, Manchester, Iowa.  
*Treasurer*—A. D. Long, Manchester, Iowa.  
*General Counsel*—Geo. W. Dunham, Manchester, Iowa.  
*Auditor*—Chas. J. Seeds, Manchester, Iowa.  
*Superintendent*—J. S. Jones, Manchester, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS RAILROAD COMPANY.

*President*—W. H. Bremner, Receiver, Minneapolis, Minnesota.  
*Vice-Presidents*—W. P. Hawley, New York, N. Y.; E. E. Nash, Minneapolis, Minnesota.  
*Secretary*—F. M. Tompkins, New York, N. Y.  
*Treasurer*—W. B. Davids, New York, N. Y.  
*General Counsel*—M. M. Joyce, Minneapolis, Minnesota.  
*General Attorney*—C. W. Wright, Minneapolis.  
*Comptroller*—A. E. Smith, Minneapolis, Minnesota.  
*Chief Engineer*—R. G. Kenly, Minneapolis, Minnesota.  
*Land and Tax Agent*—C. F. Foote, Minneapolis, Minnesota.

## MISSOURI IRON COMPANY RAILROAD SWITCH.

*President*—Edward F. Goltra, St. Louis, Missouri.  
*Vice-President*—Thomas S. Maffitt, St. Louis, Missouri.  
*Secretary*—Mrs. Clara B. Dena, St. Louis, Missouri.  
*Treasurer*—Thomas S. Maffitt, St. Louis, Missouri.

## SIOUX CITY BRIDGE COMPANY.

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-President*—Charles Jenssch, St. Paul, Minnesota.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur B. Jones, Chicago, Illinois.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## SIOUX CITY TERMINAL RAILWAY COMPANY.

*President*—G. F. Silkmitter, Sioux City, Iowa.  
*Vice-President*—Wm. Milchrist, Sioux City, Iowa.  
*Secretary*—H. C. Anderson, Sioux City, Iowa.  
*Treasurer*—A. G. Sam, Sioux City, Iowa.  
*Auditor*—T. E. Davis, Sioux City, Iowa.



General Manager—C. F. Morrison, Sioux City, Iowa.  
General Superintendent—C. F. Morrison, Sioux City, Iowa.  
Traffic Manager—W. H. Benn, Sioux City, Iowa.

## TAMOR &amp; NORTHERN RAILWAY COMPANY.

President—A. S. Bloedel, Tabor, Iowa.  
Vice-President—R. F. Weatherhead, Tabor, Iowa.  
Secretary—C. O. Lafrd, Tabor, Iowa.  
Treasurer—Ira McCormick, Tabor, Iowa.  
Auditor—E. V. Stopper, Tabor, Iowa.  
General Manager—E. V. Stopper, Tabor, Iowa.

## UNION PACIFIC RAILROAD COMPANY.

President—C. R. Gray, Omaha, Nebraska.  
Vice-Presidents—E. E. Calvin, H. M. Adams, Omaha, Nebraska.  
Secretary—Thomas Price, New York, N. Y.  
Treasurer—E. G. Smith, New York, N. Y.  
General Solicitor—N. H. Loomis, Omaha, Nebraska.  
General Counsel—H. W. Clarke, New York, N. Y.  
Comptroller—F. W. Charske, New York, N. Y.  
General Auditor—G. E. Bissonnet, Omaha, Nebraska.  
Auditor—H. A. Toland, Omaha, Nebraska.  
General Manager—W. M. Jeffers, Omaha, Nebraska.  
Chief Engineer—R. L. Huntley, Omaha, Nebraska.  
General Superintendents—N. A. Williams, Cheyenne, Wyoming; H. J. Plumb, Kansas City, Missouri.  
Tax Commissioner—G. G. Holcomb, Omaha, Nebraska.

## WARASH RAILROAD.

President—J. E. Taussig, St. Louis, Mo.  
Vice-Presidents—W. C. Maxwell, S. E. Cotter, J. W. Newell, N. S. Brown, St. Louis, Mo.; H. R. Winthrop, New York, N. Y.  
Secretary and Treasurer—J. C. Ottosen, New York, N. Y.  
General Solicitor—N. S. Brown, St. Louis, Mo.  
General Counsel—W. S. Pierce, New York, N. Y.  
General Auditor—G. E. Bramen, St. Louis, Mo.  
General Manager—S. E. Cotter, St. Louis, Mo.  
Chief Engineer—R. H. Howard, St. Louis, Mo.  
General Superintendents—T. J. Jones, E. A. Sollitt, St. Louis, Mo.  
Tax Commissioner—B. C. Winston, St. Louis, Mo.

## INTERURBAN RAILROAD OFFICERS

## CEDAR RAPIDS &amp; IOWA CITY RAILWAY

President—William G. Dows, Cedar Rapids, Iowa.  
Vice-Presidents—Isaac B. Smith, John A. Reed, Cedar Rapids, Iowa.  
Secretary—C. S. Woodward, Cedar Rapids, Iowa.  
Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.  
General Counsel—John A. Reed, Cedar Rapids, Iowa.  
Auditor—Carl B. Myers, Cedar Rapids, Iowa.  
General Manager—Sutherland Dows, Cedar Rapids, Iowa.  
Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.  
General Superintendent—E. F. Winslow, Cedar Rapids, Iowa.

## CEDAR RAPIDS &amp; MASON CITY RAILWAY CO.

President—Glenn M. Averill, Cedar Rapids, Iowa.  
Vice-Presidents—Richard Schaddelee, Grand Rapids, Michigan; B. J. Denman, Davenport, Iowa.  
Secretary—E. C. Allen, Cedar Rapids, Iowa.  
Treasurer—L. H. Heinke, Grand Rapids, Michigan.  
General Solicitor—Barnes Chamberlain & Hanzlik, Cedar Rapids, Iowa.  
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.  
General Manager—E. C. Allen, Cedar Rapids, Iowa.  
Superintendent of Transportation—Robert Leith, Cedar Rapids, Iowa.

## CHARLES CITY WESTERN RAILWAY CO.

President—E. M. Sherman, Charles City, Iowa.  
Vice-President—C. D. Ellis, Charles City, Iowa.  
Secretary—W. H. Fairbanks, Charles City, Iowa.  
Treasurer—M. W. Ellis, Charles City, Iowa.  
Auditor—R. Robeson, Charles City, Iowa.  
General Manager—J. F. Christiansen, Charles City, Iowa.

## CLINTON, DAVENPORT &amp; MUSCATINE RAILWAY CO.

President—E. J. Denman, Davenport, Iowa.  
Vice-Presidents—R. E. Mac Donald, Moline, Illinois; J. G. Huntton, R. J. Smith, Davenport, Iowa.  
Secretary—H. E. Littig, Davenport, Iowa.  
Treasurer—H. E. Weeks, Davenport, Iowa.  
Attorney or General Counsel—J. R. Lane, Davenport, Iowa.  
Auditor—H. E. Littig, Davenport, Iowa.  
General Manager—R. J. Smith, Davenport, Iowa.  
General Superintendent—C. F. Dege, Davenport, Iowa.

## DES MOINES &amp; CENTRAL IOWA RAILROAD CO.

President—F. C. Chambers, Des Moines, Iowa.  
Vice-Presidents—M. H. McLean, Chicago, Illinois; H. A. Benjamin, Des Moines, Iowa.  
Secretary—O. H. Bernd, Des Moines, Iowa.  
Treasurer—E. B. Bleghier, Des Moines, Iowa.  
Attorney—C. R. Bennett, Des Moines, Iowa.  
General Auditor—O. H. Bernd, Des Moines, Iowa.  
General Manager—H. A. Benjamin, Des Moines, Iowa.  
Chief Engineer—W. L. Wilson, Des Moines, Iowa.  
Superintendent—C. T. Baker, Des Moines, Iowa.

## DES MOINES CITY RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.  
Vice-President—M. H. McLean, Chicago, Illinois.  
Secretary—O. H. Bernd, Des Moines, Iowa.  
Treasurer—E. B. Bleghier, Des Moines, Iowa.  
Attorney—C. R. Bennett, Des Moines, Iowa.  
General Auditor—O. H. Bernd, Des Moines, Iowa.  
General Manager—F. C. Chambers, Des Moines, Iowa.  
Chief Engineer—W. L. Wilson, Des Moines, Iowa.  
Superintendent of Transportation—E. W. Miller, Des Moines, Iowa.

## FORT DODGE, DES MOINES &amp; SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.  
Secretary and Treasurer—F. M. Johnston, Boone, Iowa.  
Attorney or General Counsel—S. R. Dyer, Boone, Iowa.  
Auditor—F. M. Johnston, Boone, Iowa.  
General Manager—C. H. Crooks, Boone, Iowa.  
Chief Engineer—R. L. Cooper, Boone, Iowa.  
Superintendent—C. M. Kelley, Boone, Iowa.

## IOWA SOUTHERN UTILITIES COMPANY

President—Geo. M. Bechtel, Davenport, Iowa.  
Vice-Presidents—E. F. Bulmahn, Frank S. Payne, Centerville, Iowa; J. Ross Lee, Davenport, Iowa.  
Secretary—H. R. Bechtel, Davenport, Iowa.  
Treasurer—E. T. Bulmahn, Centerville, Iowa.  
Attorney or General Counsel—Frank S. Payne, Centerville, Iowa.  
Auditor—Edward L. Shuts, Centerville, Iowa.  
General Superintendent—H. W. Deminger, Centerville, Iowa.  
Tax Commissioner—Frank S. Payne, Centerville, Iowa.

## MASON CITY &amp; CLEAR LAKE RAILROAD CO.

President—R. Schaddelee, Grand Rapids, Michigan.  
Vice-Presidents—W. E. Brice, C. H. McNider, Mason City, Iowa.  
Secretary—F. J. Hanlon, Mason City, Iowa.  
Treasurer—L. H. Heinke, Grand Rapids, Michigan.  
Attorney or General Counsel—Earl Smith, Mason City, Iowa.  
Auditor—F. E. Wells, Mason City, Iowa.  
General Manager—F. J. Hanlon, Mason City, Iowa.  
Chief Engineer—J. H. Slesseger, Mason City, Iowa.

## OSKALOOSA &amp; BUXTON ELECTRIC RAILWAY CO.

President—Clement Studebaker, Jr., Chicago, Illinois.  
Vice-Presidents—H. L. Hanley, Chicago, Illinois; M. G. Linn, Des Moines, Iowa.  
Secretary—Scott Brown, Chicago, Illinois.  
Treasurer—G. M. Mattis, Champaign, Illinois.  
Comptroller—B. E. Bramble, Chicago, Illinois.  
Auditor—F. J. Larsh, Des Moines, Iowa.  
General Manager—W. A. Baehr, Chicago, Illinois.

## TAMA &amp; TOLEDO RAILROAD

President—William G. Dows, Cedar Rapids, Iowa.  
Vice-President—Isaac B. Smith, Cedar Rapids, Iowa.  
Secretary and Treasurer—C. S. Woodward, Cedar Rapids, Iowa.  
Attorney or General Counsel—John A. Reed, Cedar Rapids, Iowa.  
Auditor—Carl B. Myers, Cedar Rapids, Iowa.  
General Manager—J. P. Watters, Toledo, Iowa.  
Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.

## WATERLOO, CEDAR FALLS &amp; NORTHERN RAILWAY CO.

President—C. M. Cheney, Waterloo, Iowa.  
Vice-Presidents—C. D. Cass, Waterloo, Iowa; R. E. Wilsey, Chicago, Illinois.  
Secretary and Treasurer—J. B. Knowles, Waterloo, Iowa.  
Attorney or General Counsel—C. E. Pickett, Waterloo, Iowa.  
Auditor—J. B. Knowles, Waterloo, Iowa.  
General Manager—C. M. Cheney, Waterloo, Iowa.  
Chief Engineer—T. E. Rust, Waterloo, Iowa.  
General Superintendent—M. A. Welsh, Waterloo, Iowa.

## TAXABLE VALUATIONS FOR 1926

Railroad property	\$75,458,528.80
Interurbans	1,972,227.00
Sleeping cars	586,834.45
Equipment companies	661,639.75
Transmission lines	1,728,418.33
Express property	889,437.10
Totals	\$80,788,085.43

TABLE NO. 1—RAILROADS

Length of Railroads January 1, 1926, and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.800	19.800	\$ 36,000.00	\$ 710,040.00
Account sleeping cars				428.85	8,400.05
Atlantic Northern Railway			17.070	1,625.00	27,788.75
	Audubon	6.700			
	Cass	7.330			
	Shelby	3.040	17.070		
Chicago, Burlington & Quincy Railway			1,365.570	8,500.00	11,607,345.00
Account sleeping cars				46.40	63,562.45
	Adams	25.932			
	Clarke	25.822			
Main Line	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.023			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	20.728	273.500		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion	39.304			
	Monroe	19.772			
	Polk	19.135			
	Warren	7.606	67.807		
Chariton, D. M. & Southern Branch	Lucas	9.051			
	Warren	21.407	30.458		
Chariton Branch	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur	25.639			
	Ringgold	28.642	54.281		
Creston Branch	Adams	3.030			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	18.414			
	Union	7.922	26.336		
Western Iowa Railroad	Adair	10.270			
	Cass	10.095	20.365		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.688			
	Page	11.800	39.209		
Red Oak and Atlantic Branch	Cass	3.597			
	Montgomery	12.439			
	Pottaw't'mie	1.906	17.992		
Neb. City, Sidney & Northeast	Fremont	12.139			
	Mills	8.918	21.057		
Hastings & Avoca Branch	Mills	10.483			
	Pottaw't'mie	5.244	15.727		
O. B. & Northern R. R.	Dubuque	.530	.532		
Burlington & Western Ry.	Henry	10.670			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	58.330		
Burlington & Northwestern Ry.	Des Moines	12.906			
	Henry	9.620			
	Louisa	3.148			
	Washington	13.014	38.678		
Des Moines & Kansas City R. R.	Clarke	20.596			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.438			
	Warren	27.367	94.306		
St. Louis, Keokuk & North-western	Henry	14.250			
	Lee	36.750	51.000		
Keokuk & St. Paul Ry.	Des Moines	8.980			
	Lee	33.346	42.326		
Keokuk & Western R. R.	Appanoose	29.200			
	Decatur	14.130			
	Wayne	29.800	73.240		
Humeston & Shenandoah R. R.	Decatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	95.748		
Chicago, Burlington & Kansas City	Appanoose	17.970			
	Davis	15.450			
	Lee	16.800			
	Van Buren	27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont	29.783			
	Mills	17.963			
	Pottaw't'mie	8.230	56.026		
Clarinda, College Springs & Southwestern	Page	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery	2.418			
	Page	22.810	25.228		
Tarkio Valley R. R.	Page	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose	5.430	5.430		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chicago Great Western Ry.			769.176	6,500.00	4,999,644.00
Account sleeping cars				97.15	74,725.45
Main Line	Bremer	6.008			
	Buchanan	11.374			
	Chickasaw	25.026			
	Delaware	25.024			
	Dubuque	31.204			
	Fayette	19.841			
	Howard	13.030			
	Mitchell	9.890	142.468		
Southern Branch	Black Hawk	30.357			
	Buchanan	2.809			
	Fayette	6.991			
	Grundy	7.022			
	Jasper	19.022			
	Madison	19.406			
	Marshall	31.818			
	Polk	29.032			
	Ringgold	23.809			
	Tama	12.020			
	Taylor	5.779			
	Union	22.596			
	Warren	15.787	228.194		
Cedar Falls Branch	Black Hawk	7.528	7.528		
Waverly Branch	Bremer	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun	18.068			
	Carroll	35.226			
	Cerro Gordo	31.484			
	Crawford	1.872			
	Franklin	.535			
	Harrison	1.949			
	Mitchell	5.305			
	Pottaw't'mie	29.373			
	Shelby	32.814			
	Webster	27.731			
	Worth	10.057			
	Wright	33.426	333.940		
M. C. & Ft. D.—Oelwein					
Clarion Branch	Bremer	25.308			
	Butler	27.743			
	Fayette	7.349			
	Franklin	24.144			
	Wright	12.262	96.806		
M. C. & Ft. D.—Lehigh					
Branch	Webster	15.751	15.751		
Wisconsin, Minn. & Pacific					
Branch	Howard	1.511			
	Mitchell	20.994	22.505		
Chicago, Milwaukee & St. Paul Ry.			1,805.170	7,750.00	14,377,567.50
Account sleeping cars				7.55	14,563.08
Iowa Division	Benton	24.080			
	Boone	9.020			
	Carroll	23.839			
	Clinton	35.310			
	Crawford	12.900			
	Dallas	20.510			
	Guthrie	19.500			
	Harrison	7.010			
	Jackson	12.920			
	Jones	25.470			
	Linn	35.800			
	Marshall	24.990			
	Pottaw't'mie	25.590			
	Shelby	24.070			
	Story	24.680			
	Tama	39.410	344.110		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Green Island Branch	Clinton	.769			
	Jackson	12.140	12.909		
Kansas City Division	Appanoose	22.320			
	Benton	1.780			
	Iowa	32.600			
	Keokuk	30.700			
	Linn	17.470			
	Monroe	10.470			
	Wapello	28.600			
	Wayne	14.900	158.869		
Stout City Branch	Crawford	31.109			
	Monona	27.530			
	Woodbury	5.900	64.539		
Dubuque Division	Allamakee	30.150			
	Clayton	30.220			
	Dubuque	33.830			
	Jackson	31.100	135.300		
Cascade Branch	Dubuque	19.600			
	Jackson	16.120	35.720		
Volga Branch	Clayton	42.010			
	Fayette	16.240	58.250		
Waukon Branch	Allamakee	22.850	22.850		
Davenport & Northwestern Division	Cedar	3.900			
	Clayton	15.170			
	Clinton	12.280			
	Delaware	28.960			
	Fayette	37.020			
	Jones	27.570			
	Scott	25.290			
	Winnebiek	2.470	149.720		
Dubuque & Southwestern Division	Delaware	7.950			
	Dubuque	7.720			
	Jones	19.780			
	Linn	5.120	43.570		
Maquoketa Branch	Clinton	21.500			
	Jackson	2.800			
	Scott	7.800	32.100		
Clinton Branch	Clinton	10.580	10.580		
Iowa & Minnesota Division	Howard	24.020			
	Winnebiek	17.230	41.750		
Decorah Branch	Winnebiek	9.510	9.510		
Austin Branch	Cerro Gordo	9.140			
	Mitchell	7.760			
	Worth	11.280	28.180		
Iowa & Dakota Division	Allamakee	4.020			
	Cerro Gordo	24.220			
	Chickasaw	26.330			
	Clay	24.310			
	Clayton	22.080			
	Floyd	24.820			
	Hancock	24.150			
	Kossuth	24.350			
	Lyon	9.420			
	O'Brien	24.020			
	Palo Alto	24.540			
	Sioux	29.080			
	Winnebiek	29.750	291.490		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Elkader Branch	Clayton	19.180	19.180		
Spirit Lake Branch	Clay Dickinson	8.110 12.380	20.440		
Sioux City & Dakota Division	Lyon Plymouth Sioux Woodbury	3.040 15.000 16.870 5.920	40.430		
Des Moines Division—Main Line	Buena Vista Calhoun Clay Dallas Greene Guthrie Pocahontas Polk	14.920 29.390 19.500 26.710 27.300 16.900 11.010 10.570	156.460		
Des Moines Div.—Boone Line	Boone Dallas Polk	15.400 9.620 10.010	35.030		
Des Moines Div.—Storm Lake Branch	Buena Vista Calhoun Sac	7.890 11.730 19.160	38.720		
Muscatine Line	Jefferson Keokuk Louisa Muscatine Scott Wapello Washington	4.020 9.380 6.110 16.720 1.900 13.870 36.300	78.290		
Chicago & North-Western Ry. Account sleeping cars			1,619.090	9,125.00 334.00	14,773,648.75 216,950.00
Chicago & North-Western Ry.	Benton Boone Carroll Cedar Clinton Crawford Greene Harrison Linn Marshall Pottaw't'mie Story Tama	34.840 34.800 25.410 24.980 40.170 31.800 34.190 30.330 34.270 25.900 19.000 34.330 25.340	365.210		
Iowa Midland Branch	Clinton Jackson Jones	33.460 14.000 22.980	70.460		
Stanwood & Nipton Branch	Cedar	8.500	8.500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton Keokuk Mahaska Pocahontas Tama	2.470 16.800 13.000 27.230 110	60.360		
Molingona Branch	Boone	10.000	10.000		
Southern Iowa Branch	Mahaska Monroe	19.150 16.800	35.950		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Maple River Branch	Carroll Ida Monona Plymouth Sac Woodbury	9.340 38.160 24.350 7.900 54.020 45.210	179.040		
Boyer Valley Branch	Crawford Sac	17.040 6.880	24.770		
Soldier River Branch	Crawford Harrison Monona	28.440 13.130 19.750	61.310		
Fox Lake Branch	Emmet Kossuth Palo Alto	18.780 11.750 2.740	33.270		
Iowa Railway Coal & Mfg. Co.	Boone	3.250	3.250		
Des Moines & Minneapolis Branch	Hamilton Polk Story	7.450 24.160 25.730	57.340		
Iowa-Southwestern Branch	Audubon Carroll Crawford Shelby	11.650 25.430 1.890 18.720	57.690		
Iowa-Minnesota & Northwestern Branch	Benton Black Hawk Butler Cerro Gordo Floyd Grundy Tama Winnebago Worth	430 6.270 31.110 29.010 18.470 30.310 11.430 13.780	140.530		
Sioux City & Pacific Branch	Harrison Monona Woodbury	32.400 25.750 22.330	80.470		
Alden Branch	Hardin	26.400	26.400		
Toledo & Northwestern Branch	Buena Vista Calhoun Clay Greene Hamilton Hardin Humboldt Kossuth O'Brien Pocahontas Sac Sioux Tama Webster Wright	23.770 23.840 5.700 12.730 45.680 24.810 35.140 46.510 35.300 24.180 8.570 27.430 22.140 25.900 23.850	385.570		
Hawarden Branch	Plymouth Sioux	20.520 7.000	28.150		
Chicago, Rock Island & Pacific Ry. Account sleeping cars			2,178.000	7,875.00 67.00	16,067,838.75 145,972.25
Illinois Division	Scott	13.760	13.760		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Toledo & Northwestern Branch	Buena Vista..... Calhoun..... City..... Grundy..... Hamilton..... Hardin..... Humboldt..... Kossuth..... O'Brien..... Pocahontas..... Sawyer..... Sioux..... Tama..... Webster..... Wright.....	23.770 23.840 5.700 13.790 45.580 24.810 25.140 46.510 23.300 24.180 8.870 27.430 22.140 25.900 23.830	385.570		
Hawarden Branch	Plymouth..... Sioux.....	20.520 7.630	28.150		
Hawarden Branch (on C., St. P., M. & O. tracks)	Woodbury.....	1.500	1.500		
Chicago, Rock Island & Pacific Ry.			2,196.240	7,375.00	16,167,376.8
Account sleeping cars.				58.55	119,267.36
Illinois Division	Scott.....	13.700	13.700		
Iowa Division	Adair..... Cass..... Cedar..... Dallas..... Guthrie..... Iowa..... Jasper..... Johnson..... Madison..... Muscatine..... Polk..... Pottaw't'mie..... Powershick..... Scott..... Shelby.....	8.530 27.030 6.800 17.540 19.200 25.250 24.340 27.300 8.490 25.050 27.870 45.110 25.600 13.760 6.420	315.500		
Newton & Monroe Branch	Jasper.....	17.000	17.000		
Guthrie Center Branch	Guthrie.....	14.500	14.500		
Audubon Branch	Audubon..... Cass.....	16.320 8.870	25.200		
Griswold Branch	Cass.....	14.220	14.220		
Harlan Branch	Pottaw't'mie..... Shelby.....	1.160 10.750	11.910		
Carson Branch	Pottaw't'mie.....	17.730	17.730		
St. Paul & Kansas City Short Line	Davis..... Jasper..... Lee..... Mahaska..... Marion..... Polk..... Van Buren..... Wapello.....	2.850 17.300 27.100 21.340 14.610 7.600 33.650 29.080	162.220		
Keosauqua Branch	Van Buren.....	4.500	4.500		

TABLE NO. 1—Continued

Oskaloosa Division	Krook..... Mahaska..... Marion..... Washington.....	25.700 26.800 12.800 14.300	79.700		
Missouri Division:					
Southwestern Division	Appanoose..... Davis..... Jefferson..... Louisa..... Muscatine..... Scott..... Wapello..... Washington..... Wayne.....	29.900 21.800 26.400 19.000 22.770 23.000 7.740 24.110 27.820	197.740		
Wilton Branch	Muscatine.....	11.880	11.880		
Winterset Branch	Madison..... Polk..... Warren.....	12.880 7.600 20.180	40.700		
Indianola Branch	Warren.....	6.320	6.320		
St. Paul & Kansas City Short Line	Lucas..... Marion..... Warren..... Wayne.....	20.200 14.300 13.300 14.400	64.500		
Cedar Rapids-Minnesota Division:					
St. Paul & Kansas City Short Line	Cerro Gordo..... Franklin..... Hardin..... Polk..... Story.....	15.800 25.100 27.220 21.600 23.600	115.300		
Decorah Branch	Buchanan..... Fayette..... Linn..... Winnebago.....	25.800 44.200 21.000 22.970	114.180		
Postville Branch	Allamakee..... Fayette..... Winnebago.....	1.800 400 1.120	3,400		
B. C. R. & N.—Main Line	Benton..... Black Hawk..... Bremer..... Butler..... Cedar..... Cerro Gordo..... Des Moines..... Floyd..... Johnson..... Linn..... Louisa..... Muscatine..... Worth.....	22.900 22.810 4.170 21.080 8.930 10.880 21.140 20.320 16.000 21.670 23.190 19.180 6.700	229.080		
Waverly Branch	Bremer.....	5.800	5.800		
Montezuma Branch	Johnson..... Krook..... Mahaska..... Muscatine..... Powershick..... Washington.....	7.070 31.690 4.310 19.250 6.770 23.930	96.000		
Iowa City & Western	Johnson..... Washington.....	19.910 1.400	21,310		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Forest City Branch	Hancock..... Kossuth..... Winnebago..... Wright.....	24.700 6.000 21.300 18.900	70.900		
Tltonka Branch	Hancock..... Kossuth.....	21.100 3.820	24.920		
Lakota Division	Emmet..... Kossuth..... Winnebago.....	30.040 23.810 4.920	58.770		
Gowrie & Northwestern	Buena Vista..... Calhoun..... Clay..... O'Brien..... Osceola..... Pocahontas..... Webster.....	4.000 16.400 25.970 13.220 12.940 29.390 7.410	109.330		
Chicago, St. Paul, Minneapolis & Omaha Railway			74.310	14,000.00	1,040,240.00
Account sleeping cars				114.00	8,471.35
Main Line	O'Brien..... Osceola..... Plymouth..... Sioux..... Woodbury.....	6.610 17.980 9.480 22.000 7.10	56.870		
Rock River Branch	Lyon.....	17.440	17.440		
Colfax Northern Railway	Jasper.....	5.930	5.930	600.00	3,558.00
Davenport, Rock Island & Northwestern Railway			33.910	8,000.00	271,280.00
Account sleeping cars				57.30	1,943.04
	Clinton..... Scott.....	9.130 24.700	33.910		
Des Moines Terminal Railway	Polk.....	.980	.980	40,323.00	39,516.54
Des Moines Union Railway	Polk.....	4.225	4.225	114,000.00	481,650.00
Account sleeping cars				39.95	350.08
Dubuque & Sioux City Ry.			716.480	7,625.00	5,463,180.00
Account sleeping cars				45.40	32,528.19
Maine Line	Black Hawk..... Buchanan..... Buena Vista..... Butler..... Calhoun..... Cherokee..... Delaware..... Dubuque..... Franklin..... Hamilton..... Hardin..... Pocahontas..... Plymouth..... Webster..... Woodbury.....	27.600 24.500 23.400 24.950 14.870 29.800 24.400 29.900 1.100 22.600 23.750 9.770 34.870 27.340 6.120	327.060		
Omaha District	Calhoun..... Crawford..... Harrison..... Pottaw't'mie..... Sac..... Webster.....	25.840 33.170 39.420 19.720 18.900 5.970	133.080		
Cedar Rapids Branch	Delaware..... Linn.....	14.070 27.780	41.850		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Mona Branch	Black Hawk..... Bremser..... Chickasaw..... Floyd..... Mitchell.....	7.500 10.440 7.010 19.180 22.720	75.940		
Stacyville Branch	Mitchell.....	7.930	7.930		
Onawa Branch	Cherokee..... Ida..... Monona..... Woodbury.....	16.010 2.220 16.330 25.940	60.400		
Sioux Falls Branch	Cherokee..... Lyon..... O'Brien..... Sioux.....	11.400 24.300 27.370 7.080	70.110		
Dunleith & Dubuque Bridge Co.	Dubuque.....	1.010	1.010	10,000.00	10,100.00
Great Northern Railway			77.800	6,750.00	525,555.00
	Lyon..... Plymouth..... Sioux..... Woodbury.....	15.430 33.200 27.300 6.850	77.800		
Iowa Transfer Railway	Polk.....	.210	.210	48,000.00	10,080.00
Manchester & Oneida Railway	Delaware.....	8.028	8.028	1,500.00	12,042.00
Minneapolis & St. Louis Ry.			789.740	4,500.00	3,553,830.00
Account sleeping cars				15.15	11,904.50
Minnesota, Iowa State Line to Angus	Boone..... Hancock..... Humboldt..... Kossuth..... Webster..... Winnebago..... Worth.....	24.770 25.700 23.350 7.780 35.280 20.900 3.40	133.310		
Minnesota, Iowa State Line to Storm Lake	Buena Vista..... Clay..... Dickinson..... Emmet.....	20.130 30.500 7.900 15.040	73.560		
Des Moines to Ruthven and Ft. Dodge	Boone..... Dallas..... Greene..... Humboldt..... Palo Alto..... Pocahontas..... Polk..... Webster.....	2.980 26.970 23.050 6.350 20.900 16.730 9.050 31.850	137.880		
Northwood to Albia	Cerro Gordo..... Franklin..... Hardin..... Jasper..... Mahaska..... Marshall..... Monroe..... Pocahontas..... Wapello..... Worth.....	24.350 27.230 28.770 3.000 23.250 29.870 13.580 22.910 0.010 15.000	180.660		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Oskaloosa to Mississippi River	Henry	19.180			
	Jefferson	1.790			
	Keokuk	26.850			
	Louis	23.520			
	Mahaska	14.440			
	Washington	11.600	95.970		
Hampton to Algona	Franklin	15.770			
	Hancock	15.170			
	Kossuth	14.560			
	Wright	15.540	59.040		
Minerva Junction to Story City	Marshall	15.230			
	Story	19.530	34.760		
Newburg to Van Cleave	Jasper	6.000			
	Marshall	10.200	16.200		
New Sharon to Newton	Jasper	20.810			
	Mahaska	7.380			
	Poweshiek	.080	28.270		
Lynnville Junction to Lynnville	Jasper	2.550	2.550		
G. & M. Junction to Montezuma	Poweshiek	13.640	13.640		
Missouri Iron Co. R. R. Switch	Allamakee	3.140	3.140	1,500.00	4,710.00
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottaw't'mie	.500	.500	20,000.00	10,000.00
				19.00	9.50
Sioux City Bridge Co.	Woodbury	.780	.780	5,000.00	6,312.00
Sioux City Terminal Railway	Woodbury	2.050	2.050	12,000.00	24,600.00
Tabor & Northern Railway	Mills	8.790	8.790	1,500.00	13,185.00
Union Pacific Railway Account sleeping cars			3.800	93,250.00	354,350.00
Main Line	Pottaw't'mie	2.080		603.75	1,264.25
Union Avenue Line	Pottaw't'mie	1.720	3.800		
Wabash Railway Account sleeping cars			302.750	5,250.00	1,064,437.50
Main Line				55.35	5,180.25
	Appanoose	7.271			
	Davis	26.200			
	Wapello	9.480	43.010		
Omaha & St. Louis Line	Freemont	8.740			
	Mills	25.000			
	Page	19.840			
	Pottaw't'mie	11.230	65.770		
Des Moines & St. Louis Line	Appanoose	17.900			
	Marion	30.100			
	Monroe	21.800			
	Polk	15.080	93.970		
Totals, Railroads		9,750.095			\$76,458,528.79
Sleeping Cars					586,834.44
					\$76,045,363.23

TABLE NO. 2—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ended December 31, 1925.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which cars are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Aetehison, Topeka & Santa Fe Railroad	19.800	\$ 425.85	\$ 8,400.06
Chicago, Burlington & Quincy Railroad	1,305.670	46.40	60,982.45
Chicago Great Western Railroad	700.176	97.15	74,725.45
Chicago, Milwaukee & St. Paul Railroad	1,805.170	7.85	14,563.08
Chicago and Northwestern Railroad	1,619.030	134.00	216,960.00
Chicago, Rock Island & Pacific Railroad	2,178.640	67.00	145,972.23
Chicago, St. Paul, Minneapolis & Omaha Railway	74.310	114.00	8,471.35
Davenport, Rock Island & Northwestern Railway	33.910	57.30	1,943.04
Des Moines Union Railway	4.225	80.95	342.03
Dubuque & Sioux City Railway	716.490	45.40	32,528.19
Minneapolis & St. Louis Railway	789.740	15.15	11,964.56
Omaha Bridge & Terminal Railway	.500	39.00	9.50
Union Pacific Railroad	3.800	603.75	2,294.25
Wabash Railroad	302.750	25.55	6,180.25
Totals	9,634.232		\$ 586,834.44



## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 3—INTERURBANS

Length of Interurban Lines January 1, 1926, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Cedar Rapids & Iowa City Ry.	Johnson	18.220	44.490	\$ 5,000.00	\$ 222,450.00
	Linn	26.270			
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	6,500.00	142,610.00
Charles City Western Railway	Floyd	23.350	23.350	2,700.00	63,045.00
Clinton, Davenport & Muscatine Ry.	Clinton	10.900	58.320	3,700.00	215,784.00
	Muscatine	16.400			
	Scott	31.020			
Des Moines & Central Iowa Ry. Co.	Dallas	21.200	59.720	3,500.00	209,020.00
	Jasper	5.450			
	Polk	33.070			
Des Moines City Ry. Co.	Polk	3.910	3.910	4,000.00	15,640.00
Ft. Dodge, Des Moines & Southern Railroad	Boone	31.790	149.120	4,000.00	596,480.00
	Calhoun	13.310			
	Greene	1.180			
	Hamilton	5.760			
	Polk	20.450			
	Story	19.320			
	Webster	57.310			
	Appanoose	18.840			
Iowa Southern Utilities Co.	Monroe	11.640	30.480	3,000.00	91,440.00
Mason City & Clear Lake R. R.	Cerro Gordo	15.530	15.530	3,250.00	50,472.00
Oskaloosa & Buxton Elect. Ry.	Mahaska	2.700	2.700	1,200.00	3,240.00
Tama & Toledo Railroad	Tama	3.500	3.500	1,500.00	5,250.00
Waterloo, Cedar Falls & Northern Railroad	Benton	9.900	108.120	3,800.00	408,796.00
	Black Hawk	61.190			
	Bremner	10.580			
	Buchanan	5.790			
	Linn	20.710			
Totals		521.180			\$ 1,972,227.00

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars, for the Year Ended December 31, 1925.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	37.214		\$ 308,625.20
C., B. & Q.—Creston & Northern	18.414	\$ 8,546.40	\$ 157,373.41
C., B. & Q.—Western Iowa	10.270	8,546.40	87,711.63
C., R. I. & P.—Iowa Division	8.530	7,442.00	63,480.26
Adams	29.862		\$ 255,212.60
C., B. & Q.—Main Line	25.932	\$ 8,546.40	\$ 221,625.25
C., B. & Q.—Creston Branch	3.930	8,546.40	33,587.35
Allamakee	67.900		\$ 506,998.00
C., M. & St. P.—Dubuque Division	36.130	\$ 7,757.85	\$ 280,291.12
C., M. & St. P.—Iowa & Dakota Division	4.020	7,757.85	31,186.66
C., M. & St. P.—Waukon Branch	22.850	7,757.85	177,266.87
C., R. I. & P.—Postville Branch	1.820	7,442.00	13,544.44
Missouri Iron Company	3.140	1,500.00	4,710.00
Appanoose	148.830		\$ 1,034,517.25
C., B. & Q.—K. & W. R. R.	29.200	\$ 8,546.40	\$ 249,554.88
C., B. & Q.—Iowa & St. Louis	5.430	8,546.40	46,406.95
C., B. & Q.—C. B. & K. C. R. R.	17.970	8,546.40	153,678.81
C., M. & St. P.—K. C. Division	22.320	7,757.85	173,165.21
C., R. I. & P.—South Western Division	29.800	7,442.00	222,618.80
Iowa Southern Utilities	18.840	5,000.00	94,200.00
Wabash	7.270	5,275.55	38,353.25
Wabash	17.900	5,275.55	94,432.35
Audubon	34.680		\$ 240,282.71
Atlantic Northern	6.700	\$ 1,625.00	\$ 10,887.50
C. & N. W. Ry.	11.650	9,269.00	107,867.35
C., R. I. & P.—Audubon Branch	16.330	7,442.00	121,527.86
Benton	101.920		\$ 775,805.78
C., M. & St. P.—Iowa Division	24.080	\$ 7,757.85	\$ 186,809.03
C., M. & St. P.—Kansas City Division	1.780	7,757.85	13,805.97
C. N. W.—Clinton to Council Bluffs	24.840	9,259.00	229,958.56
C. N. W.—Iowa, Minnesota & Northwestern	4.490	9,259.00	41,573.71
C. N. W.—Ottumwa, C. F. & St. P. Branch	2.470	9,259.00	22,870.73
C., R. I. & P.—B. C. R. N.—Main Line	22.900	7,442.00	171,091.58
C., R. I. & P.—C. R. I. F. & N. W.—Main Line	15.370	7,442.00	114,383.54
Waterloo, Cedar Falls & Northern	9.900	3,300.00	32,665.00
Black Hawk	173.333		\$ 1,023,917.46
C. G. W.—Southern Division	30.357	\$ 6,597.15	\$ 200,269.68
C. G. W.—Cedar Falls Branch	7.526	6,597.15	49,650.15
C. N. W.—Iowa, Minn. & N. W. Branch	6.270	9,259.00	58,053.93
C., R. I. & P.—B., C. R. & N.—Main Line	39.810	7,442.00	296,175.02
Dubuque & S. C.—Main Line	27.500	7,670.40	211,020.34
Dubuque & S. C.—Mona Branch	7.500	7,670.40	57,513.34
Waterloo, Cedar Falls & Northern	61.190	3,300.00	201,927.00
Boone	122.910		\$ 801,189.13
C., M. & St. P.—Iowa Division	9.920	\$ 7,757.85	\$ 76,967.87
C., M. & St. P.—Des Moines Div. B. L.	15.400	7,757.85	119,470.89
C. & N. W.—Main Line	24.800	9,259.00	229,623.20
C. & N. W.—Ia. Ry. Coal & Mfg. Co. Br.	3.250	9,259.00	30,091.75
C. & N. W.—Moline Branch	10.000	9,259.00	92,590.00
Ft. Dodge, Des Moines & Southern	31.790	4,000.00	127,160.00
M. & St. L.—Main Line	24.770	4,515.15	111,840.27
M. & St. L.—D. M. to Ruthven	2.080	4,515.15	9,381.51



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Bremner</b>	93.217		\$ 609,534.68
C. G. W.—Main Line	6.008	\$ 6,597.15	\$ 39,635.68
C. G. W.—Oelwein-Clarion Br.	25.388	6,597.15	167,554.41
C. G. W.—Waverly Branch	21.871	6,597.15	144,286.57
C. R. I. & P.—D. O. R. & N.—Main Line	4.170	7,442.00	31,033.14
C. R. I. & P.—Waverly Branch	5.800	7,442.00	43,163.00
Dubuque & Sioux City—Mona Br.	19.440	7,070.40	137,112.58
Waterloo, Cedar Falls & Northern	10.530	8,300.00	87,449.00
<b>Buchanan</b>	70.303		\$ 493,692.00
C. G. W.—Main Line	11.374	\$ 6,597.15	\$ 75,065.98
C. G. W.—Southern Div.	2.809	6,597.15	19,125.14
C. R. I. & P.—Decorah Branch	25.830	7,442.00	192,236.86
Dubuque & Sioux City	24.500	7,670.40	188,885.02
Waterloo, Cedar Falls & Northern	5.730	8,300.00	47,559.00
<b>Buena Vista</b>	96.970		\$ 712,218.80
C. M. & St. P.—Des Moines Div.	14.920	\$ 7,757.85	\$ 115,747.12
C. M. & St. P.—Storm Lake Br.	7.850	7,757.85	60,899.12
C. N. Western—Toledo & N. W. Br.	23.770	9,259.00	220,086.43
C. R. I. & P.—Gowrie & N. W. Ry.	4.000	7,442.00	29,768.00
Dubuque & Sioux City Ry.	25.400	7,070.40	199,828.16
M. & St. L.	20.180	4,515.15	90,889.97
<b>Butler</b>	104.883		\$ 819,326.00
C. G. W.—Oelwein-Clarion Br.	27.743	\$ 6,597.15	\$ 183,024.73
C. N. W. Ia., Minn. & N. W. Branch	31.110	9,259.00	288,047.49
C. R. I. & P.—B. C. R. & N.—Main Line	21.080	7,442.00	157,871.36
Dubuque & Sioux City—Main Line	24.950	7,670.40	191,376.48
<b>Calhoun</b>	169.048		\$ 1,149,794.02
C. G. W.—M. C. & Ft. D.—Main Line	18.568	\$ 6,597.15	\$ 122,496.88
C. M. & St. P.—D. M. Div.—Main Line	29.390	7,757.85	228,003.21
C. M. & St. P.—D. M. Div. S. L. Br.	11.730	7,757.85	90,999.58
C. N. W.—Toledo & N. W. Branch	23.840	9,259.00	220,734.56
Dubuque & Sioux City Ry.	16.400	7,442.00	122,048.50
Dubuque & Sioux City—Omaha Div.	14.870	7,670.40	114,068.85
Ft. Dodge, Des Moines & Southern	13.310	4,000.00	53,240.00
<b>Carroll</b>	119.228		\$ 974,889.81
C. G. W.—M. C. & Ft. D.—Main Line	36.226	\$ 6,597.15	\$ 238,891.30
C. M. & St. P.—Iowa Div.	22.820	7,757.85	177,191.99
C. N. W.—Main Line	23.410	9,259.00	216,771.19
C. N. W.—Iowa & Southwestern Br.	26.480	9,259.00	245,485.87
C. N. W.—Maple River Br.	9.540	9,259.00	88,479.00
<b>Cass</b>	71.102		\$ 501,679.74
Atlantic Northern	7.390	\$ 1,025.00	\$ 7,573.25
O. B. & Q.—R. O. & A. R. R.	3.537	8,546.40	30,269.54
O. B. & Q.—Western Iowa	10.005	8,546.40	85,575.91
C. R. I. & P.—Iowa Division	27.030	7,442.00	201,157.26
C. R. I. & P.—Audubon Br.	8.870	7,442.00	66,010.54
C. R. I. & P.—Griswold Br.	14.230	7,442.00	105,825.34
<b>Cedar</b>	88.500		\$ 720,709.98
C. M. & St. P.—Dav. & N. W. Line	3.900	\$ 7,757.85	\$ 30,321.09
C. N. W.—Main Line	24.980	9,259.00	231,289.82
C. N. W.—Stanwood & Tipton Br.	8.590	9,259.00	78,731.59
C. R. I. & P.—Iowa Division	6.890	7,442.00	51,275.38
C. R. I. & P.—B. C. R. & N.—Main Line	8.990	7,442.00	66,837.00
C. R. I. & P.—Cedar Rapids & Clinton	26.110	7,442.00	194,370.62
C. R. I. & P.—Dav., Iowa & Dakota	9.130	7,442.00	67,945.46

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Cerro Gordo</b>	160.234		\$ 1,092,739.52
C. G. W.—M. C. & Ft. D.—Main Line	31.484	\$ 6,597.15	\$ 207,704.87
C. M. & St. P.—Iowa & Dakota Div.	24.220	7,757.85	187,865.12
C. M. & St. P.—Austin Branch	9.140	7,757.85	70,905.74
C. N. W.—Iowa, Minn. & N. W. Br.	29.910	9,259.00	278,033.90
C. R. I. & P.—St. P. & K. C. Short Line	15.820	7,442.00	117,732.44
C. R. I. & P.—B. C. R. & N.—Main Line	10.680	7,442.00	79,489.56
M. & St. L.	24.350	4,515.15	109,943.90
Mason City & Clear Lake	15.530	8,260.00	128,252.50
<b>Cherokee</b>	57.210		\$ 438,823.58
Dubuque & Sioux City Ry.	29.800	\$ 7,670.40	\$ 228,577.92
Dubuque & Sioux City—Omaha Br.	16.010	7,670.40	122,898.10
Dubuque & Sioux City—Sioux Falls Br.	11.400	7,670.40	87,442.50
<b>Chickasaw</b>	58.806		\$ 426,432.54
C. G. W.—Main Line	25.538	\$ 6,597.15	\$ 168,326.85
C. M. & St. P.—Iowa & Dakota Div.	26.330	7,757.85	204,393.19
Dubuque & Sioux City—Mona Br.	7.010	7,670.40	53,789.50
<b>Clarke</b>	46.430		\$ 396,723.88
C. B. & Q.—Main Line	25.825	\$ 8,546.40	\$ 220,685.14
C. B. & Q.—D. M. & K. C. Ry.	20.606	8,546.40	176,088.74
<b>Clay</b>	110.150		\$ 768,754.98
C. M. & St. P.—Iowa & Dakota Div.	24.310	\$ 7,757.85	\$ 188,598.33
C. M. & St. P.—Spirit Lake Br.	8.110	7,757.85	62,916.16
C. M. & St. P.—D. M. Div. Main Line	19.500	7,757.85	151,278.07
C. N. W.—Toledo & Northwestern Br.	5.700	9,259.00	52,775.30
C. R. I. & P.—Gowrie & Northwestern	25.970	7,442.00	193,266.74
M. & St. L.—Southwestern Div.	26.500	4,515.15	119,922.38
<b>Clayton</b>	132.270		\$ 1,026,130.79
C. M. & St. P.—Dubuque Div.	36.220	\$ 7,757.85	\$ 281,096.90
C. M. & St. P.—Volga Branch	42.010	7,757.85	326,097.32
C. M. & St. P.—Iowa & Dakota Div.	22.880	7,757.85	177,048.03
C. M. & St. P.—Elkader Branch	19.180	7,757.85	148,795.56
C. M. & St. P.—Dav. & N. W. Line	12.170	7,757.85	94,413.03
<b>Clinton</b>	198.690		\$ 1,527,828.35
C. M. & St. P.—Iowa Division	35.810	\$ 7,757.85	\$ 278,929.88
C. M. & St. P.—Dav. & N. W. Line	12.280	7,757.85	95,296.39
C. M. & St. P.—Maquoketa Br.	21.600	7,757.85	167,759.77
C. M. & St. P.—Clinton Br.	10.580	7,757.85	82,075.96
C. M. & St. P.—Green Island Br.	7.700	7,757.85	60,005.96
C. N. W.—Main Line	40.170	9,259.00	371,934.03
C. N. W.—Iowa Midland Br.	33.400	9,259.00	309,250.00
C. R. I. & P.—Cedar Rapids & Clinton	14.650	7,442.00	109,025.80
Clinton, Davenport & Muscatine	10.890	8,700.00	94,780.00
Davenport, R. I. & Northwestern	9.130	8,567.90	78,082.57
<b>Crawford</b>	156.092		\$ 1,348,246.00
C. G. W.—M. C. & Ft. D.—Main Line	1.872	\$ 6,597.15	\$ 12,349.85
C. M. & St. P.—Iowa Division	12.950	7,757.85	100,774.47
C. M. & St. P.—Sioux City Br.	31.160	7,757.85	241,734.61
C. N. W.—Main Line	31.000	9,259.00	287,034.00
C. N. W.—Iowa & Southwestern Br.	1.830	9,259.00	16,943.97
C. N. W.—Boyer Valley Br.	17.940	9,259.00	166,136.46
C. N. W.—Soldier River Br.	28.440	9,259.00	263,523.96
Dubuque & Sioux City	33.170	7,670.40	254,427.17



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Dallas</b>	122.550		\$ 767,462.46
C. M. & St. P.—Iowa Division	30.510	\$ 7,737.85	150,113.50
C. M. & St. P.—D. M. Div.—Main Line	26.710	7,737.85	207,212.17
C. M. & St. P.—D. M. Div.—Boone Line	9.630	7,737.85	74,692.52
C. R. I. & P.—Iowa Division	17.540	7,442.00	130,532.06
Des Moines & Central Iowa	21.200	3,500.00	74,200.00
M. & St. L.—D. M. & Ft. D. Div.	26.970	4,515.15	121,773.59
<b>Davis</b>	65.450		\$ 447,250.90
C. B. & Q.—C. B. & K. O. R. R.	15.450	\$ 8,546.40	132,041.88
C. R. I. & P.—St. P. & K. O. Short Line	.850	7,442.00	6,325.70
C. R. I. & P.—Southwestern Div.	22.890	7,442.00	170,347.38
Wabash Ry.—Main Line	26.260	5,275.55	138,585.94
<b>Decatur</b>	96.712		\$ 826,539.44
C. B. & Q.—Chariton Branch	15.907	\$ 8,546.40	135,947.59
C. B. & Q.—L. M. A. & S. W. R. R.	25.630	8,546.40	219,121.15
C. B. & Q.—D. M. & K. C. Ry.	26.636	8,546.40	227,645.91
C. B. & Q.—K. & W. R. R.	14.130	8,546.40	121,187.95
C. B. & Q.—H. & S. R. R.	14.350	8,546.40	122,640.84
<b>Delaware</b>	109.092		\$ 762,970.10
C. G. W.—Main Line	25.624	\$ 6,597.15	169,045.37
C. M. & St. P.—Dav. & N. W. Line	28.960	7,737.85	224,667.33
C. M. & St. P.—Dubuque South Western Line	7.950	7,737.85	61,674.90
Dubuque & Sioux City Ry.	24.460	7,070.40	187,617.88
Dubuque & Sioux City—C. R. Br.	14.070	7,070.40	100,232.52
Manchester & Onida Railway	8.028	1,500.00	12,042.00
<b>Des Moines</b>	61.236		\$ 490,945.11
C. B. & Q.—Main Line	18.070	\$ 8,546.40	154,433.45
C. B. & Q.—B. & N. W.	12.960	8,546.40	111,009.01
C. B. & Q.—K. & St. P.	8.960	8,546.40	76,746.67
C. R. I. & P.—B. & N. W.—Main Line	21.190	7,442.00	157,696.98
<b>Dickinson</b>	50.680		\$ 857,502.24
C. M. & St. P.—Spirit Lake Br.	12.330	\$ 7,737.85	95,654.29
C. R. I. & P.—Worthington Br.	4.060	7,442.00	30,140.10
C. R. I. & P.—C. R. I. P. & N. W.—Main Line	26.330	7,442.00	196,947.86
M. & St. L.—Line to Storm Lake	7.920	4,515.15	35,759.99
<b>Dubuque</b>	122.796		\$ 916,483.79
C. B. & Q.—C. B. & N. R. R.	.532	\$ 8,546.40	4,546.68
C. G. W.—Main Line	31.204	6,597.15	206,837.47
C. M. & St. P.—Dubuque Div.	32.830	7,737.85	254,690.22
C. M. & St. P.—Cascade Br.	19.600	7,737.85	152,053.86
C. M. & St. P.—Dubuque—Southwestern	7.730	7,737.85	59,890.60
Dubuque & Sioux City Ry.	27.940	7,070.40	225,544.96
Dunleith & Dubuque Bridge	1.010	10,000.00	10,000.00
<b>Emmet</b>	73.940		\$ 528,950.20
C. N. W.—For Lake Br.	18.730	\$ 9,259.00	173,864.02
C. R. I. & P.—C. R. I. P. & N. W.—Main Line	16.180	7,442.00	120,411.56
C. R. I. & P.—Lakota Div.	20.040	7,442.00	149,137.63
M. & St. L.—Southwestern Br.	18.940	4,515.15	85,516.94
<b>Fayette</b>	182.211		\$ 971,868.59
C. G. W.—Main Line	19.841	\$ 6,597.15	130,904.05
C. G. W.—Southern Div.	6.991	6,597.15	46,120.67
C. G. W.—Oelwein Br.	7.349	6,597.15	48,482.45
C. M. & St. P.—Volga Br.	16.240	7,737.85	125,987.48
C. M. & St. P.—Davenport & Northwestern Line	37.020	7,737.85	287,196.09
C. R. I. & P.—Decorah Br.	44.290	7,442.00	329,046.18
C. R. I. & P.—Postville Br.	.480	7,442.00	3,572.16

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Floyd</b>	87.000		\$ 554,119.72
Charles City & Western Ry.	23.350	\$ 2,700.00	63,045.00
C. M. & St. P.—Iowa & Dakota Div.	24.820	7,737.85	192,549.83
C. N. W.—Iowa, Minn. & N. W. Br.	.020	9,259.00	185.18
C. R. I. & P.—B. & N. W.—Main Line	30.320	7,442.00	225,221.44
Dubuque & Sioux City	19.180	7,070.40	135,718.27
<b>Franklin</b>	109.339		\$ 844,921.45
C. G. W.—M. C. & Ft. D.—Main Line	.535	\$ 6,597.15	3,529.47
C. G. W.—Oelwein—Clarion Br.	24.144	6,597.15	159,281.58
C. R. I. & P.—St. P. & K. O. Short Line	25.100	7,442.00	186,794.30
C. R. I. & P.—C. R. I. P. & Northern—Main	12.460	7,442.00	92,727.82
Dubuque & Sioux City Railway	1.100	7,070.40	7,777.44
M. & St. L.—Northwood to Albia	27.220	4,515.15	122,947.53
M. & St. L.—Algona Br.	15.770	4,515.15	71,303.91
<b>Fremont</b>	70.403		\$ 578,104.06
C. B. & Q.—Nebraska City Br.	19.741	\$ 8,546.40	168,714.48
C. B. & Q.—N. C. S. & N. E. R. R.	12.129	8,546.40	103,644.74
C. B. & Q.—K. C. St. J. & O. B. R. R.	29.783	8,546.40	254,467.43
Wabash Railway—Omaha & St. Louis	8.740	6,275.55	54,808.30
<b>Greene</b>	75.780		\$ 545,024.18
C. M. & St. P.—D. M. Div.—Main Line	21.300	\$ 7,737.85	164,254.77
C. N. W.—Main Line	24.190	9,259.00	223,970.21
M. & St. L.—D. M. & Ft. Dodge	23.030	4,515.15	104,074.20
Ft. Dodge, Des Moines & Southern	1.180	4,000.00	4,720.00
<b>Grundy</b>	65.492		\$ 537,497.08
C. G. Western—Southern Div.	7.922	\$ 6,597.15	52,292.63
C. N. W.—Iowa, Minn. & N. W. Br.	18.470	9,259.00	171,013.73
C. N. W.—Toledo & N. W. Branch	12.790	9,259.00	118,225.61
C. R. I. & P.—C. R. I. P. & N. W.—Main Line	29.310	7,442.00	218,079.02
<b>Guthrie</b>	70.340		\$ 535,014.59
C. M. & St. P.—Iowa Division	19.560	\$ 7,737.85	151,743.54
C. M. & St. P.—D. M. Div.—Main Line	16.090	7,737.85	124,805.37
C. R. I. & P.—Iowa Division	19.230	7,442.00	143,050.18
C. R. I. & P.—Guthrie Center Br.	14.500	7,442.00	107,900.00
<b>Hamilton</b>	81.330		\$ 697,365.51
C. N. W.—Toledo & N. W. Branch	45.580	\$ 9,259.00	422,025.22
C. N. W.—D. M. & Minneapolis Br.	7.450	9,259.00	69,099.55
Dubuque & Sioux City Ry.	22.600	7,070.40	160,381.04
Ft. Dodge, Des Moines & Southern	5.790	4,000.00	23,040.00
<b>Hancock</b>	108.820		\$ 708,609.54
C. M. & St. P.—Iowa & Dakota Div.	24.150	\$ 7,737.85	187,802.07
C. R. I. & P.—Forest City Br.	24.700	7,442.00	183,817.40
C. R. I. & P.—Tiltonka Branch	21.100	7,442.00	157,022.30
M. & St. L.—Main Line	25.700	4,515.15	116,039.36
M. & St. L.—Algona Br.	13.170	4,515.15	59,464.52
<b>Hardin</b>	143.880		\$ 1,122,068.71
C. N. W.—Toledo & N. W. Br.	24.810	\$ 9,259.00	229,715.79
C. N. W.—Alden Br.	26.400	9,259.00	244,437.00
C. R. I. & P.—St. P. & K. O. Short Line	27.220	7,442.00	202,571.24
C. R. I. & P.—C. R. I. P. & N. W.—Main	17.910	7,442.00	133,286.22
Dubuque & Sioux City Ry.	23.750	7,070.40	167,172.00
M. & St. L.—Northwood to Albia	28.770	4,515.15	129,900.86

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Harrison	114.229		\$ 995,198.07
C. G. W. M. C. & Ft. D.—Main Line	1.949	\$ 8,597.15	\$ 12,897.84
C. M. & St. P.—Iowa Division	7.010	7,757.85	54,282.52
C. N. W.—Main Line	30.330	9,259.00	280,825.47
C. N. W.—Sioux City & Pacific Br.	22.400	9,259.00	207,991.00
C. N. W.—Soldier River Br.	13.120	9,259.00	121,478.08
Des Moines & St. Louis Railway	29.439	7,670.40	225,963.16
Henry	75.063		\$ 500,326.85
C. B. & Q.—Main Line	19.364	\$ 8,546.40	\$ 165,492.48
C. B. & Q.—Ft. Madison Br.	2.670	8,546.40	22,818.88
C. B. & Q.—B. & N. W.	9.230	8,546.40	51,361.72
C. B. & Q.—B. & W.	10.679	8,546.40	91,264.00
C. B. & Q.—St. L., K. & N. W. R. R.	14.259	8,546.40	121,786.20
M. & St. L.—Oskaloosa to Miss. River	19.180	4,515.15	86,900.57
Howard	30.061		\$ 286,151.63
C. G. W.—Northern & Eastern Div.	13.000	\$ 6,597.15	\$ 85,960.86
C. G. W.—W. M. & P. R. R. Branch	1.511	6,597.15	9,908.29
C. M. & St. P.—Iowa & Minn. Div.	24.550	7,757.85	190,225.48
Humboldt	89.970		\$ 646,185.98
C. N. W.—Toledo & N. W. Br.	35.140	\$ 9,259.00	\$ 325,361.26
C. R. I. & P.—C. R. I. F. & N. W.—Main	25.000	7,442.00	186,274.26
M. & St. L.—Main Line	23.450	4,515.15	105,860.26
M. & St. L.—D. M. to Ruthven	0.850	4,515.15	25,071.30
Ida	40.380		\$ 370,351.72
C. & N. W.—Maple River Br.	38.100	\$ 9,259.00	\$ 353,923.44
Des Moines & St. Louis Ry.	2.280	7,670.40	17,028.28
Iowa	57.850		\$ 440,816.41
C. M. & St. P.—Kansas City Div.	25.250	7,442.00	187,910.50
C. R. I. & P.—Iowa Division	32.600	\$ 7,757.85	\$ 252,905.91
Jackson	89.770		\$ 718,338.96
C. M. & St. P.—Iowa Division	12.920	\$ 7,757.85	\$ 100,331.42
C. M. & St. P.—Dubuque Division	31.100	7,757.85	241,299.13
C. M. & St. P.—Cascade Branch	16.120	7,757.85	125,056.54
C. M. & St. P.—Maquoketa Br.	2.800	7,757.85	22,420.18
C. M. & St. P.—Green Island Br.	12.140	7,757.85	94,180.29
C. N. W.—Iowa Midland Br.	14.600	9,259.00	135,181.40
Jasper	122.982		\$ 811,681.28
C. G. W.—Southern Division	19.022	\$ 6,597.15	\$ 125,490.98
C. R. I. & P.—Iowa Division	34.380	7,442.00	256,836.96
C. R. I. & P.—Newton & Monroe Br.	17.030	7,442.00	126,757.26
C. R. I. & P.—St. P. & K. C. Short Line	17.520	7,442.00	130,283.84
Colfax Northern	5.900	800.00	3,558.00
M. & St. L.—Northwood to Albia	3.990	4,515.15	18,015.44
M. & St. L.—Newburg to Van Cleve	6.000	4,515.15	27,090.90
M. & St. L.—New Sharon to Newton	20.510	4,515.15	92,690.57
M. & St. L.—Lynnville Junction to Lynnville	2.550	4,515.15	11,513.63
Des Moines & Central Iowa Railway	5.450	3,500.00	19,075.00
Jefferson	87.580		\$ 708,951.62
C. B. & Q.—Main Line	24.580	\$ 8,546.40	\$ 210,121.79
C. B. & Q.—Ft. Madison Br.	18.000	8,546.40	153,835.20
C. B. & Q.—B. & W. Ry.	17.784	8,546.40	151,989.17
C. M. & St. P.—Muscatine Line	4.020	7,757.85	31,189.55
C. R. I. & P.—Southwestern Div.	20.400	7,442.00	151,840.80
M. & St. L.—Oskaloosa to Miss. River	1.700	4,515.15	7,675.76

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Johnson	91.480		\$ 635,928.82
Cedar Rapids & Iowa City Ry.	18.220	\$ 5,000.00	\$ 91,100.00
C. R. I. & P.—Iowa Division	27.300	7,442.00	203,422.40
C. R. I. & P.—B. C. R. & N.—Main Line	16.089	7,442.00	119,697.36
C. R. I. & P.—Montezuma Branch	7.070	7,442.00	52,614.94
C. R. I. & P.—Iowa City & Western	19.210	7,442.00	142,170.22
C. R. I. & P.—Cedar Rapids & Clinton	2.950	7,442.00	21,953.90
Jones	95.800		\$ 777,468.44
C. M. & St. P.—Iowa Division	25.470	\$ 7,757.85	\$ 197,592.43
C. M. & St. P.—Davenport & N. W.	27.570	7,757.85	213,983.92
C. M. & St. P.—Dubuque Southwestern	19.780	7,757.85	153,450.27
C. N. W.—Iowa Midland Br.	22.980	9,259.00	212,771.82
Keokuk	153.843		\$ 1,125,971.94
C. B. & Q.—B. & W. Railway	13.443	\$ 8,546.40	\$ 114,880.25
C. M. & St. P.—Kansas City Division	30.700	7,757.85	238,165.09
C. M. & St. P.—Muscatine Line	9.380	7,757.85	72,757.85
C. N. W.—Ottumwa, C. F. & St. P. Br.	16.800	9,259.00	155,354.51
C. R. I. & P.—Oskaloosa Div.	25.700	7,442.00	191,269.18
C. R. I. & P.—Montezuma Br.	31.200	7,442.00	232,800.18
M. & St. L. Ry.	26.300	4,515.15	118,974.20
Kossuth	144.950		\$ 1,120,681.42
C. M. & St. P.—Iowa & Dakota Div.	24.350	\$ 7,757.85	\$ 188,903.64
C. N. W.—Fox Lake Br.	11.750	9,259.00	108,793.25
C. N. W.—Toledo & N. W. Br.	40.510	9,259.00	376,050.51
C. R. I. & P.—C. R. I. F. & N. W.—Main Line	4.810	7,442.00	35,775.02
C. R. I. & P.—Forest City Br.	0.000	7,442.00	45,008.52
C. R. I. & P.—Tionka Br.	3.820	7,442.00	28,428.44
C. R. I. & P.—Lakota Div.	25.810	7,442.00	192,078.02
M. & St. L.—Main	7.780	4,515.15	35,197.86
M. & St. L.—Algona Br.	14.500	4,515.15	65,470.58
Lee	159.700		\$ 1,889,424.87
Atchison, Topeka & Santa Fe	19.800	\$ 36,426.85	\$ 720,330.06
C. B. & Q.—Ft. Madison Br.	25.640	8,546.40	219,120.00
C. B. & Q.—C. B. & K. C. R. R.	10.800	8,546.40	92,340.72
C. B. & Q.—St. L., K. & N. W. R. R.	2.900	8,546.40	24,783.74
C. B. & Q.—St. L., K. & N. W. R. R.	33.700	8,546.40	288,306.40
C. B. & Q.—K. & St. P. R. R.	33.340	8,546.40	284,988.25
C. R. I. & P.—St. P. & Kansas City—Short Line	27.100	7,442.00	202,547.08
Linn	235.020		\$ 1,588,812.68
Cedar Rapids & Iowa City Railway	26.270	\$ 5,000.00	\$ 131,350.00
Cedar Rapids & Marion City Railway	21.940	6,500.00	142,610.00
C. M. & St. P.—Iowa Division	25.800	7,757.85	200,152.58
C. M. & St. P.—Dubuque S. Western	17.570	7,757.85	136,138.55
C. N. W. Ry.—Main Line	8.120	7,757.85	62,993.74
C. R. I. & P.—Decorah Division	34.270	9,259.00	317,905.98
C. R. I. & P.—Decorah Division	21.000	7,442.00	156,282.00
C. R. I. & P.—B. C. R. & N.—Main Line	21.670	7,442.00	161,208.14
Dubuque & Sioux City	27.780	7,442.00	206,880.71
Waterloo, Cedar Falls & Northern	30.710	3,300.00	101,385.00
Louisia	78.988		\$ 400,112.53
C. B. & Q.—B. & N. W. Ry.	2.148	\$ 8,546.40	\$ 18,364.07
C. M. & St. P.—Muscatine Line	6.110	7,757.85	47,400.46
C. R. I. & P.—Southwestern Div.	19.020	7,442.00	141,546.84
C. R. I. & P.—B. C. R. & N.—Main Line	23.100	7,442.00	172,979.98
M. & St. L.—Oskaloosa to Miss. River	22.550	4,515.15	101,681.18



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Lucas	69.925		\$ 575,209.79
C. B. & Q.—Main Line	36.853	\$ 8,546.40	\$ 229,496.43
C. B. & Q.—Charlton Branch	13.741	8,546.40	117,436.08
C. B. & Q.—C. D. M. & S. R. R.	9.051	8,546.40	77,353.47
C. R. I. & P.—St. P. & K. C. Short Line	20.289	7,442.00	150,923.76
Lyon	119.419		\$ 994,700.73
C. M. & St. P.—Iowa & Dakota Div.	9.429	\$ 7,737.85	\$ 73,078.95
C. M. & St. P.—Sioux City & Dakota Div.	3.049	7,737.85	23,583.86
C. R. I. & P.—C. R. I. F. & N. W.—Main Line	37.839	7,442.00	281,530.96
C. R. I. & P.—Rock River Branch	17.449	14,114.00	246,148.16
Dubuque & Sioux City	24.289	7,670.40	186,083.90
Great Northern Railway	18.429	6,750.00	124,335.00
Madison	53.215		\$ 303,251.55
C. B. & Q.—D. M. & K. O. Railway	12.379	\$ 8,546.40	\$ 106,795.89
C. G. W.—Southern Div.	19.469	8,597.15	128,420.12
C. R. I. & P.—Iowa Division	8.499	7,442.00	63,182.58
C. R. I. & P.—Winterset Branch	12.889	7,442.00	95,932.96
Mahaska	161.856		\$ 1,139,099.17
C. B. & Q.—B. & W. Ry.	36.749	\$ 8,546.40	\$ 228,582.01
C. N. W.—Southern Iowa Branch	19.159	9,259.00	177,899.85
C. N. W.—Ottumwa, C. F. & St. P. W.	13.009	9,259.00	120,477.63
C. R. I. & P.—St. P. & K. C. Short Line	21.349	7,442.00	158,812.28
C. R. I. & P.—Oskaloosa Div.	29.889	7,442.00	200,040.96
C. R. I. & P.—Montezuma Branch	4.319	7,442.00	32,075.02
M. & St. L.—Northwood to Albion	25.259	4,515.15	114,007.54
M. & St. L.—Oskaloosa to Miss. River	14.449	4,515.15	65,198.76
M. & St. L.—New Sharon to Newton	7.289	4,515.15	32,821.81
Oskaloosa & Buxton Ry.	2.709	1,200.00	\$ 3,240.00
Marion	122.967		\$ 874,521.53
C. B. & Q.—A. K. & D. M. & D. M. & K.	39.204	\$ 8,546.40	\$ 335,053.07
C. B. & Q.—B. & W. R. R.	.803	8,546.40	6,892.76
C. R. I. & P.—Keokuk to D. M.	14.649	7,442.00	108,960.88
C. R. I. & P.—Oskaloosa Div.	12.869	7,442.00	95,704.12
C. R. I. & P.—St. P. & K. C. Short Line	16.359	7,442.00	121,670.79
Wabash Railway—D. M. & St. L.	39.109	5,275.55	206,274.00
Marshall	188.118		\$ 894,196.30
C. G. W.—Southern Division	51.518	\$ 6,597.15	\$ 200,908.12
C. M. & St. P.—Iowa Division	24.999	7,737.85	193,863.67
C. N. W.—Main Line	25.999	9,259.00	240,611.41
M. & St. L.—Northwood-Albia	29.879	4,515.15	134,867.53
M. & St. L.—Sioux City Line	15.259	4,515.15	68,836.04
M. & St. L.—Newburg to Van Cleave	10.209	4,515.15	46,054.53
Mills	99.737		\$ 705,543.17
C. B. & Q.—Main Line	27.033	\$ 8,546.40	\$ 230,077.21
C. B. & Q.—N. C. S. & N. E. R. R.	8.913	8,546.40	76,216.79
C. B. & Q.—H. & A. R. R.	10.833	8,546.40	92,501.91
C. B. & Q.—K. C. St. J. & O. B. R. R.	17.963	8,546.40	153,518.98
Tabor & Northern Railway	8.799	1,500.00	13,125.00
Wabash Railway	25.969	5,275.55	136,958.28
Mitchell	74.586		\$ 584,016.55
C. G. W.—Northern & Eastern	9.886	\$ 6,597.15	\$ 65,219.42
C. G. W.—Wis., Minn. & Pacific	39.944	6,597.15	263,500.56
C. G. W.—Mason City & Ft. Dodge	5.305	6,597.15	34,997.88
C. M. & St. P.—Austin Line	7.769	7,737.85	60,290.91
Dubuque & Sioux City—Monsi Branch	22.739	7,670.40	174,271.48
Dubuque & Sioux City—Stacyville Branch	7.939	7,670.40	60,826.27

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Monona	113.700		\$ 986,496.68
C. M. & St. P.—Sioux City Branch	27.530	\$ 7,737.85	\$ 213,073.61
C. N. W.—Sioux City & Pacific Branch	25.759	9,259.00	238,419.25
C. N. W.—Maple River Branch	24.259	9,259.00	224,456.65
C. N. W.—Soldier River Branch	19.759	9,259.00	182,865.25
Dubuque & Sioux City—Onawa Branch	16.259	7,670.40	124,860.92
Monroe	113.067		\$ 779,127.99
C. B. & Q.—Main Line	27.915	\$ 8,546.40	\$ 238,572.76
C. B. & Q.—A. K. & D. M. & D. M. K. R. R.	10.772	8,546.40	92,061.82
C. M. & St. P.—Kansas City Division	10.479	7,737.85	81,224.62
C. N. W.—Southern Iowa Branch	16.809	9,259.00	155,531.20
Iowa Southern Utilities	11.649	3,000.00	\$ 34,920.00
M. & St. L.—Northwood-Albia	13.589	4,515.15	61,515.73
Wabash Railway	21.809	5,275.55	115,481.79
Montgomery	48.427		\$ 413,876.51
C. B. & Q.—Main Line	25.902	\$ 8,546.40	\$ 221,368.85
C. B. & Q.—Nebraska City Branch	7.908	8,546.40	67,533.80
C. B. & Q.—R. O. & A. R. R.	12.439	8,546.40	106,308.67
C. B. & Q.—Brownville & N. V. Ry.	2.418	8,546.40	20,665.19
Muscatine	131.910		\$ 925,586.43
C. M. & St. P.—Muscatine Line	16.729	\$ 7,737.85	\$ 129,711.25
C. R. I. & P.—Iowa Division	25.059	7,442.00	186,422.10
C. R. I. & P.—Southwestern Division	22.779	7,442.00	169,454.34
C. R. I. & P.—Wilton Branch	11.889	7,442.00	88,410.96
C. R. I. & P.—B. C. R. & N.—Main	19.189	7,442.00	142,787.56
C. R. I. & P.—Montezuma Branch	19.259	7,442.00	143,258.50
C. R. I. & P.—Dav., Iowa & Dakota	.609	7,442.00	4,515.72
Clinton, Davenport & Muscatine	16.409	8,700.00	142,680.00
O'Brien	96.529		\$ 822,211.80
C. M. & St. P.—Iowa & Dakota Division	24.029	\$ 7,737.85	\$ 185,345.56
C. N. W.—Toledo & N. W. Branch	25.309	9,259.00	234,252.70
C. R. I. & P.—Gowrie & N. W.	13.229	7,442.00	98,353.24
C. St. P. M. & O.—Main Line	6.619	11,114.00	73,292.54
Dubuque & Sioux City	27.379	7,670.40	209,968.86
Oscola	57.189		\$ 545,496.12
C. R. I. & P.—C. R. I. F. & N. W.—Main	25.619	\$ 7,442.00	\$ 190,589.62
C. R. I. & P.—Worthington Branch	.859	7,442.00	6,392.30
C. R. I. & P.—Gowrie & N. W.	12.949	7,442.00	96,299.48
C. Ct. P. M. & O.—Main Line	17.969	14,114.00	253,709.72
Page	101.322		\$ 802,733.96
C. B. & Q.—Nebraska City Branch	11.899	\$ 8,546.40	\$ 100,847.52
C. B. & Q.—Tarkio Valley	2.174	8,546.40	18,579.87
C. B. & Q.—Brownville & Nod. V.	22.819	8,546.40	194,943.88
C. B. & Q.—C. C. S. & S. W. R. R.	17.769	8,546.40	151,862.44
C. B. & Q.—H. & S. R. R.	27.139	8,546.40	231,865.53
Wabash Railway—Omaha & St. L.	19.849	5,275.55	104,966.91
Paolo Alto	75.289		\$ 511,728.96
C. M. & St. P.—Iowa & Dakota Division	24.349	\$ 7,737.85	\$ 188,296.07
C. N. W.—Fox Lake Branch	2.749	9,259.00	25,469.66
C. R. I. & P.—C. R. I. F. & N. W.—Main	27.309	7,442.00	203,196.00
M. & St. L.—D. M. & Ft. Dodge	20.909	4,515.15	94,306.08

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Plymouth	113.120		\$ 922,069.14
C. M. & St. P.—Sioux City-Dakota Division	15.000	\$ 7,757.85	\$ 116,367.75
C. N. W.—Maple River Branch	7.900	9,259.00	73,701.64
C. N. W.—Hawarden Branch	20.220	9,259.00	189,094.68
C. St. P., M. & O.—Main Line	9.480	14,114.00	133,800.72
Dubuque & Sioux City Ry.	34.870	7,670.40	267,468.56
Great Northern Ry.	25.290	6,750.00	170,707.50
Pocahontas	91.080		\$ 678,495.20
C. M. & St. P.—Des Moines Division	11.010	\$ 7,757.85	\$ 85,413.93
C. N. W.—Toledo & N. W. Branch	24.130	9,259.00	223,522.62
C. R. I. & P.—Gowrie & N. W.	29.280	7,442.00	218,729.38
Dubuque & Sioux City Ry.	9.770	7,670.40	74,639.51
M. & St. L.—D. M. & Ft. Dodge	16.730	4,515.15	75,538.45
Polk	243.170		\$ 2,072,899.97
C. B. & Q.—A. K. & D. M. & D. M. & K. R. R.	10.135	\$ 8,546.40	\$ 86,617.76
C. B. & Q.—M. & K. O. Ry.	7.428	8,546.40	63,482.66
C. G. W.—Southern Division	29.082	6,597.15	191,528.46
C. M. & St. P.—Des Moines Division—Main	10.570	7,757.85	82,000.48
C. N. W.—St. P.—D. M. Division—Boone Line	10.010	7,757.85	77,656.07
C. R. I. & P.—Iowa Division	24.130	9,259.00	223,522.62
C. R. I. & P.—St. P. & K. O. Short Line	27.870	7,442.00	207,408.54
C. R. I. & P.—Winteret Branch	7.650	7,442.00	56,931.30
C. R. I. & P.—Cedar Rapids & Clinton	7.600	7,442.00	57,228.08
C. R. I. & P.—St. Paul & K. O.—Cedar Rapids	21.650	7,442.00	161,119.30
Des Moines Terminal Ry.	3.910	4,000.00	15,640.00
Des Moines & Central Iowa Ry.	38.070	3,500.00	133,745.00
Des Moines Union Ry.	4.225	114,089.95	482,090.04
Ft. Dodge, Des Moines & Southern Ry.	30.450	4,000.00	121,800.00
Iowa Transfer	7.710	4,000.00	30,880.00
M. & St. L.—D. M. & Ft. D.	9.060	4,515.15	40,892.11
Wabash—D. M. & St. L.	15.080	5,275.55	79,553.29
Pottawattamie	188.703		\$ 1,756,025.30
C. B. & Q.—R. O. & A. R. R.	1.960	\$ 8,546.40	\$ 17,054.61
C. B. & Q.—H. & A. R. R.	5.244	8,546.40	44,817.32
C. B. & Q.—K. C. St. J. & C. B. R. R.	8.280	8,546.40	70,764.19
C. G. W.—M. C. & Ft. D. R. R.—Main	28.373	6,597.15	187,180.94
C. M. & St. P.—Iowa Division	30.560	7,757.85	236,281.23
C. N. W.—Main Line	19.090	9,259.00	176,476.54
C. R. I. & P.—Iowa Division	45.110	7,442.00	335,708.62
C. R. I. & P.—Harlan Branch	1.169	7,442.00	8,632.72
C. R. I. & P.—Carson Branch	17.730	7,442.00	131,946.66
Dubuque & Sioux City—Omaha Division	19.720	7,670.40	150,260.29
Omaha Bridge & Terminal Ry.	3.300	20,019.00	66,060.50
Union Pacific Ry.	2.080	98,833.75	205,781.80
Union Pacific Ry., Union Ave.	1.730	98,833.75	169,823.45
Wabash Railway—Omaha & St. L.	11.230	5,275.55	59,244.43
Poweshiek	96.330		\$ 639,079.83
C. N. W.—Ottumwa, C. F. & St. P. Branch	27.230	\$ 9,259.00	\$ 252,122.57
C. R. I. & P.—Iowa Division	25.600	7,442.00	191,184.98
C. R. I. & P.—Montezuma Branch	6.770	7,442.00	50,382.34
M. & St. L.—Northwood to Albia	22.910	4,515.15	103,442.08
M. & St. L.—New Sharon to Newton	1.080	4,515.15	4,876.21
M. & St. L.—G. M. Junction to Montezuma	13.640	4,515.15	61,586.66
Ringgold	79.809		\$ 635,494.51
C. B. & Q.—L. M. A. & S. W. R. R.	23.642	\$ 8,546.40	\$ 201,780.99
C. B. & Q.—H. & S. R. R.	27.288	8,546.40	233,002.32
C. G. W.—Southern Division	23.899	6,597.15	157,963.29

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Sac	107.530		\$ 936,753.30
C. M. & St. P.—Des Moines Division	19.150	\$ 7,757.85	\$ 148,562.83
C. N. W.—Maple River Branch	64.020	9,259.00	593,171.18
C. N. W.—Boyer Valley Branch	6.830	9,259.00	63,228.97
C. N. W.—Toledo & N. W. Branch	8.570	9,259.00	79,349.63
Dubuque & Sioux City—Omaha Division	18.960	7,670.40	144,536.78
Scott	145.060		\$ 989,491.47
C. M. & St. P.—Davenport & Northwestern	25.200	\$ 7,757.85	\$ 196,196.03
C. M. & St. P.—Maquoketa Branch	7.900	7,757.85	61,311.22
C. M. & St. P.—Muscatine Branch	1.900	7,757.85	14,838.12
C. R. I. & P.—Iowa Division	13.760	7,442.00	102,401.92
C. R. I. & P.—Southwestern Division	12.000	7,442.00	89,373.78
C. R. I. & P.—Cedar Rapids & Clinton	25.400	7,442.00	189,026.58
C. R. I. & P.—Dav., Iowa & Dakota	2.770	7,442.00	20,614.34
Clinton, Davenport & Muscatine	31.000	3,700.00	114,920.00
Davenport, R. I. & N.	24.790	8,607.80	213,740.47
Shelby	95.814		\$ 709,297.95
Atlantic Northern	3.040	\$ 1,625.00	\$ 4,940.00
C. G. W.—M. C. & Ft. D. R. R.	32.814	6,597.15	215,178.88
C. M. & St. P.—Iowa Division	24.070	7,757.85	186,731.45
C. N. W.—Iowa & Southwestern Branch	13.720	9,259.00	127,028.48
C. R. I. & P.—Iowa Division	6.420	7,442.00	47,777.64
C. R. I. & P.—Harlan Branch	10.750	7,442.00	80,001.50
Sioux	147.480		\$ 1,324,043.44
C. M. & St. P.—Iowa & Dakota Division	29.090	\$ 7,757.85	\$ 225,608.28
C. M. & St. P.—Sioux City & Dakota Division	10.870	7,757.85	84,274.93
C. N. W.—Toledo & Northwestern Branch	35.000	9,259.00	324,020.54
C. N. W.—Toledo & Northwestern	2.370	9,259.00	21,943.83
C. N. W.—Hawarden Branch	7.600	9,259.00	70,546.17
C. St. P., M. & O.—Main Line	23.000	14,114.00	324,778.20
Dubuque & Sioux City Ry. S. F.	7.080	7,670.40	54,306.43
Great Northern Ry.	27.300	6,750.00	184,275.00
Story	142.670		\$ 1,032,150.90
C. M. & St. P.—Iowa Division	24.600	\$ 7,757.85	\$ 191,908.58
C. N. W.—Main Line	24.230	9,259.00	224,345.07
C. N. W.—O. M. & Minneapolis Division	25.750	9,259.00	238,254.07
C. R. I. & P.—St. P. & K. O. Short Line	25.000	7,442.00	186,050.00
Ft. Dodge, Des Moines & Southern	19.330	4,000.00	77,280.00
M. & St. L.—Story City Branch	19.530	4,515.15	88,180.89
Tama	138.636		\$ 1,150,150.98
C. G. W.—Southern Division	12.826	\$ 6,597.15	\$ 84,295.61
C. M. & St. P.—Iowa Division	36.410	7,757.85	282,484.82
C. N. W.—Main Line	25.340	9,259.00	234,628.06
C. N. W.—Iowa, Minn. & N. W. Branch	30.310	9,259.00	280,640.29
C. N. W.—Ottumwa, C. F. & St. P. Branch	1.110	9,259.00	10,376.49
C. N. W.—Toledo & N. W. Branch	22.140	9,259.00	205,024.26
C. R. I. & P.—C. R. I. F. & N. W.—Main	18.200	7,442.00	135,444.40
Tama & Toledo Ry.	3.500	1,500.00	5,250.00
Taylor	60.787		\$ 508,345.30
C. B. & Q.—Creston Branch	23.008	\$ 8,546.40	\$ 196,567.57
C. B. & Q.—H. & S. R. R.	27.000	8,546.40	230,752.80
C. G. W.—Southern Division	5.779	6,597.15	38,124.99
Union	66.039		\$ 530,350.46
C. B. & Q.—Main Line	24.779	\$ 8,546.40	\$ 211,771.25
C. B. & Q.—Creston Branch	10.742	8,546.40	91,805.43
C. B. & Q.—Creston & Northern	7.922	8,546.40	67,704.58
C. G. W.—Southern Division	22.506	6,597.15	148,069.20



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Buren	80.200		\$ 643,288.42
C. B. & Q.—Ft. Madison Branch	14.720	8,546.40	\$ 125,800.01
C. B. & Q.—C. B. & K. C. R. R.	27.330	8,546.40	233,578.11
C. R. I. & P.—St. P. & K. C. Short Line	33.650	7,442.00	250,423.30
C. R. I. & P.—Keosauqua Branch	4.500	7,442.00	33,489.00
Wapello	116.463		\$ 889,066.41
C. B. & Q.—Main Line	26.723	8,546.40	\$ 228,885.45
C. M. & St. P.—Kansas City Division	28.600	7,737.85	222,339.98
C. M. & St. P.—Muscatine Line	13.870	7,737.85	107,001.38
C. R. I. & P.—St. P. & K. C. Short Line	29.980	7,442.00	223,111.16
C. R. I. & P.—Southwestern Division	7.740	7,442.00	57,601.08
M. & St. L.—Northwood to Albia	9.480	4,515.15	45,115.15
Wabash Railway—Main Line	9.480	5,275.55	50,012.21
Warren	112.057		\$ 882,944.97
C. B. & Q.—A. K. & D. M. & D. M. K. B. R.	7.006	8,546.40	\$ 65,773.09
C. B. & Q.—C. D. M. & S. R. R.	21.407	8,546.40	182,952.78
C. B. & Q.—D. M. & K. C. Ry.	27.357	8,546.40	233,803.87
C. G. W.—Southern Division	15.787	6,907.15	104,149.21
C. R. I. & P.—Winterset Branch	20.150	7,442.00	150,119.56
C. R. I. & P.—Indianola Branch	6.330	7,442.00	47,107.86
C. R. I. & P.—St. P. & K. C. Short Line	13.300	7,442.00	98,978.00
Washington	128.479		\$ 969,807.32
C. B. & Q.—B. & W. Ry.	13.875	8,546.40	\$ 118,581.80
C. B. & Q.—B. & N. W. Ry.	13.914	8,546.40	118,222.85
C. M. & St. P.—Muscatine Line	26.200	7,737.85	202,755.97
C. R. I. & P.—Oskaloosa Division	14.200	7,442.00	106,122.02
C. R. I. & P.—Southwestern Division	24.110	7,442.00	179,426.02
C. R. I. & P.—Montezuma Branch	23.060	7,442.00	171,687.00
C. R. I. & P.—Iowa City & Western	1.400	7,442.00	10,418.80
M. & St. L.—Oskaloosa to Miss. River	11.690	4,515.15	52,782.19
Wayne	94.143		\$ 745,927.34
C. B. & Q.—Chariton Branch	6.800	8,546.40	\$ 58,910.24
C. B. & Q.—K. & W. R. R.	29.800	8,546.40	254,195.50
C. M. & St. P.—Kansas City Division	14.960	7,737.85	114,057.44
C. R. I. & P.—Southwestern Division	27.820	7,442.00	207,036.44
C. R. I. & P.—St. P. & K. C. Short Line	14.610	7,442.00	108,727.02
Webster	234.602		\$ 1,370,209.18
C. G. W.—M. C. & Ft. D.—Main Line	27.731	6,597.15	\$ 182,945.57
C. G. W.—Lehigh Branch	15.751	6,597.15	103,911.71
C. N. W.—Toledo & N. Western Branch	25.900	9,239.00	240,303.64
C. R. I. & P.—Gowrie & Northwestern	7.410	7,442.00	55,145.22
Dubuque & Sioux City Ry.	27.340	7,650.40	209,708.74
Dubuque & Sioux City—Omaha Division	5.970	7,650.40	45,792.28
Ft. Dodge, Des Moines & Southern	57.310	4,000.00	229,240.00
M. & St. L.—Main Line	35.280	4,515.15	159,294.49
M. & St. L.—D. M. to Ruthven	31.850	4,515.15	143,807.53
Winnebago	58.600		\$ 305,434.92
C. N. W.—Iowa, Minn. & N. W. Branch	11.430	9,239.00	\$ 105,830.37
C. R. I. & P.—Forest City Branch	4.320	7,442.00	32,156.92
C. R. I. & P.—Lakota Division	20.960	4,515.15	94,772.99
M. & St. L.—Main Line	20.960	4,515.15	94,772.99
Winneshiek	81.050		\$ 636,680.62
C. M. & St. P.—Iowa & Dakota Division	29.750	7,737.85	\$ 230,790.04
C. M. & St. P.—Davenport & Northwestern	2.470	7,737.85	19,101.89
C. M. & St. P.—Iowa & Minnesota	17.230	7,737.85	133,607.76
C. M. & St. P.—Decorah Branch	9.510	7,737.85	73,777.15
C. R. I. & P.—Decorah Branch	22.970	7,442.00	170,942.74
C. R. I. & P.—Postville Branch	1.120	7,442.00	8,335.04

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Woodbury	147.400		\$ 1,249,107.95
C. M. & St. P.—Sioux City Branch	31.060	7,737.85	\$ 240,940.80
C. M. & St. P.—Sioux City & Dakota Division	5.320	7,737.85	41,223.33
C. N. W.—Sioux City & Pacific Branch	22.320	9,239.00	206,000.88
C. N. W.—Maple River Branch	45.210	9,239.00	418,509.39
C. St. P. M. & O.	7.10	14,114.00	100,020.94
Dubuque & Sioux City Ry.	6.120	7,670.40	46,982.85
Dubuque & Sioux City—Omaha Branch	25.940	7,670.40	198,970.17
Great Northern Ry.	6.850	6,750.00	46,237.50
Sioux City Bridge Co.	7.89	8,000.00	63,120.00
Sioux City Terminal Co.	2.630	12,000.00	24,000.00
Worth	62.437		\$ 428,413.52
C. G. W.—M. C. & Ft. D.—Main	16.637	6,597.15	\$ 109,888.73
C. M. & St. P.—Austin Branch	11.280	7,737.85	87,908.55
C. N. W.—Iowa, Minn. & N. W. Branch	13.780	9,239.00	127,589.02
C. R. I. & P.—B. C. R. & N.—Main Line	6.700	7,442.00	50,381.18
M. & St. L.—Main Line	3.400	4,515.15	1,535.15
M. & St. L.—Northwood to Albia	13.590	4,515.15	61,300.49
Wright	130.188		\$ 928,111.79
C. G. W.—M. C. & Ft. D.—Main Line	33.426	6,597.15	\$ 220,516.34
C. G. W.—Oelwein-Clarion Branch	12.262	6,597.15	80,894.25
C. N. W.—Toledo & N. W. Branch	23.800	9,239.00	220,837.15
C. R. I. & P.—C. R. I. F. & N. W.—Main Line	26.150	7,442.00	194,698.30
C. R. I. & P.—Forest City Branch	18.900	7,442.00	141,100.82
M. & St. L.—Hampton to Algona	15.540	4,515.15	70,106.43
Totals	10,280.278		\$78,017,590.23

TABLE NO. 5—RAILWAY EARNINGS AND TAXES  
Abstract of Reports of Railway Companies for the Year Ended December 31, 1925

Name of Road	Miles Main Track in Iowa as Reported for Taxation Purposes	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations in Iowa				Taxes Paid in 1925 in Iowa
						Net Earnings		Net Loss		
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	19,800	\$ 1,523,153	\$ 76,579	\$ 1,290,608	\$ 64,800	\$ 232,485	\$ 11,089			\$ 47,909
Atlantic Northern Railway Co.	17,070	35,277	2,067	28,979	1,698	6,298	369			1,908
Chicago, Burlington & Quincy Ry.	1,365,716	118,970,544	12,428	114,025,509	10,712	2,945,274	1,715			1,040,549
Chicago Great Western Ry.	789,176	12,496,002	16,223	10,451,209	13,568	2,034,793	2,643			485,284
Chicago, Milwaukee & St. P. Ry.	1,856,170	25,528,000	13,760	21,630,734	11,000	3,897,304	2,101			1,287,635
Chicago & Northwestern Ry.	1,619,000	31,905,527	19,707	23,363,455	14,573	8,512,072	5,134			1,312,912
Chicago, Rock Island & Pac. Ry.	2,178,000	28,047,160	12,873	22,432,460	10,305	5,614,700	2,568			1,436,717
Chicago, St. Paul, M. & O. Ry.	74,310	2,849,586	38,347	1,638,941	22,055	1,210,645	16,292			85,727
Colfax Northern Ry.	5,990	4,873	822	14,580	2,460			9,716	1,688	988
Davenport, R. I. & N. W.	33,910	Included in reports of	I. C., B. & Q. R. R.			Co., and	C., M. & St. P. Ry. Co.			28,082
Des Moines Terminal Co.	.980	Non-operating								Taxes paid by Lessees
Des Moines Union Ry.	4,225	All revenues and expenses transferred to Ry. Co. which are				C., M. & St. P. Ry. Co. and Wabash				*76,174
Illinois Central operating the Dubuque & Sioux City R. R.	716,480	16,905,732	14,800	10,375,687	14,481	230,045	321			490,418
Dunleith & Dubuque Bridge Co.	1,010	Operated by the Illinois Central				in connection with the Dubuque & S. C. Ry.				15,000
Great Northern Ry.	77,800	955,038	12,366	875,128	8,071	279,899	3,595			15,321
Iowa Transfer Ry.	.210	Operating expenses and taxes paid by tenant lines								1,583
Manchester & Oneida Ry.	8,028	30,569	2,611	20,100	2,504	800	107			1,096
Minneapolis & St. Louis Railroad	789,740	6,819,962	8,636	6,579,735	8,332	240,227	304			332,088
Missouri Iron Co.	3,140	Non-operating								461
Omaha Bridge and Terminal Ry.	.500	Operated by the Illinois Central								9,415
Sioux City Bridge Co.	.780	Licensed to C., St. P. M. & O. Ry. Co.								11,384
Sioux City Terminal Ry.	2,050	325,274	158,670	240,534	117,338	84,740	41,337			3,144
Tabor & Northern Ry.	8,790	25,736	2,932	20,120	2,286					1,172
Union Pacific Ry.	3,800	192,408	50,649	214,828	56,334			22,300	5,884	*83,352
Wabash Railroad	292,730	1,612,576	7,564	2,100,913	10,362			488,337	2,469	99,442
State Totals and Averages	9,759,008	\$129,908,300	\$ 14,402	\$115,956,000	\$ 11,937	\$ 23,951,342	\$ 2,466			\$ 6,995,466

Note.—In this table the per mile earnings and expenses were computed upon the mileage reporting earnings, viz.: 9,714,334. (Trackage rights mileage not included.)  
In addition to the above the C., B. & Q. Ry. reported earnings of \$180,770 and expenses of \$218,414 over mileage of D. R. I. & N. W. Ry. Co.  
\*Accrued.

TABLE NO. 5—RAILWAY EARNINGS AND TAXES—Continued

Name of Road	Miles Main Track Operated	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1925
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Cedar Rapids & Iowa City Ry. Co.	44,490	\$ 502,337	11.31	\$ 432,400	9.72	\$ 159,937	3.59	\$ 25,004
Cedar Rapids & Marion City Ry. Co.	21,940	1406,942	64.18	319,625	14.56	87,317	3.98	31,826
Charles City Western Ry. Co.	23,820	98,349	4.13	64,604	2.70	28,085	1.22	6,400
Clinton, Davenport & Muscatine Ry.	58,320	313,112	5.37	299,085	5.13	14,026	.24	21,400
Des Moines & Central Iowa Ry.	59,720	576,923	9.66	389,611	6.52	187,312	3.14	6,020
Des Moines City Ry. Co.	3,910	192,305	49.18	102,659	26.26	89,646	22.92	71,106
Fr. Dodge, D. M. & Southern R. R. Co.	149,120	1,630,404	10.93	1,308,412	8.77	321,992	2.16	9,780
Iowa Southern Utilities Co.	30,480	149,308	4.90	114,106	3.74	35,202	.80	5,310
Mason City & Clear Lake Ry.	15,530	107,170	6.89	120,822	7.78	46,348	2.98	1,770
Oaklaosa & Buxton Electric Ry.	2,700	Non-operating						2,071
Pama & Toledo Railroad Co.	3,600	23,469	6.52	37,591	10.44			28,725
Waterloo, Cedar Falls & Northern	108,120	827,363	7.66	840,722	7.77			
State Totals and Averages	521,190	\$ 4,863,682	9.33	\$ 4,137,797	7.93	\$ 725,885	1.40	\$ 229,513

Note.—The per mile earnings and expenses were computed upon the mileage reporting earnings, viz.: 518,480.  
Including income on branch lines in the City of Marion.  
†Estimated.

TABLE NO. 6—RAILROAD BUSINESS  
Abstract of Reports of Railway Companies for Entire System for the Year Ended December 31, 1925

Name of Road	Miles of Main Track Operated	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1925
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	9,190.49	\$ 196,430,057	21.37	\$ 134,795,467	14.67	\$ 61,634,590	6.70	\$15,906,422
Chicago, Burlington & Quincy Ry.	9,404.15	159,155,178	16.92	117,988,007	12.54	41,167,171	4.37	10,434,887
Chicago Great Western Ry.	1,406.06	26,430,307	17.60	23,996,569	15.57	2,433,738	1.73	963,870
Chicago, Milwaukee & St. P. Ry.	11,304.98	182,029,008	16.10	139,449,032	11.64	42,579,976	3.76	9,069,520
Chicago & Northwestern Ry.	8,467.56	145,538,599	17.06	115,056,066	13.58	30,482,533	3.59	10,004,234
Chicago, Rock Island & Pac. Ry.	7,598.65	134,308,672	17.68	96,241,006	12.71	38,067,666	5.01	5,847,787
Chicago, St. Paul, M. & O. Ry.	1,841.79	36,860,133	19.99	21,480,708	11.67	15,379,425	8.35	1,547,806
Illinois Central operating the Dubuque & Sioux City R. R.	4,574.95	126,132,328	27.57	120,111,888	26.40	6,020,440	1.32	9,079,401
Great Northern Ry.	8,242.09	114,924,960	13.94	75,827,288	9.20	39,097,672	4.74	*9,801,946
Minneapolis & St. Louis Railroad	1,027.80	15,074,273	14.67	13,230,168	12.87	1,844,105	1.80	760,858
Union Pacific Ry.	3,982.32	110,131,391	27.66	71,600,424	17.97	38,530,967	9.68	6,979,747
Wabash Railroad	2,524.30	69,010,301	27.34	51,060,434	20.23	17,949,867	7.11	3,287,580
Totals and averages	70,180.22	\$1,809,006,568	25.79	\$1,279,729,427	18.23	\$539,277,141	7.68	\$147,273,848

\*Accrued.



TABLE NO. 7—REPORT BY YEARS  
Comparative Statement of Taxable Valuations of Railroad Property, Earnings and Taxes Reported in the State of Iowa  
for the Years 1889 to 1926 inclusive.

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Earnings		Net Earnings or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298,000	43,271,008	5.214	36,965,664	4.320	9,515,947	1.147			1,194,667.00
1890	8,300,000	43,858,890	5.180	37,462,779	4.526	11,885,600	1.430			1,302,582.00
1891	8,377,000	44,558,606	5.319	37,689,553	4.522	10,986,273	1.312			1,245,344.00
1892	8,405,000	44,666,157	5.316	44,416,488	4.810	12,625,800	1.503			1,246,221.00
1893	8,478,000	44,909,784	5.292	44,254,053	5.223	12,736,553	1.502			1,222,582.00
1894	8,477,000	44,873,686	5.292	42,634,972	5.029	12,407,668	1.470			1,403,786.00
1895	8,481,000	44,376,542	5.232	35,874,444	4.230	10,385,390	1.222			1,355,625.00
1896	8,487,000	44,381,211	5.229	37,653,442	4.438	12,375,932	1.481			1,377,678.00
1897	8,841,000	44,373,916	5.222	39,622,200	4.471	12,430,369	1.465			1,382,564.00
1898	8,474,000	44,438,782	5.244	41,335,093	4.877	13,400,424	1.582			1,383,908.00
1899	8,515,000	44,550,129	5.230	46,202,903	5.424	15,532,968	1.803			1,404,631.00
1900	9,236,000	46,008,510	4.981	49,549,679	5.264	15,566,967	1.685			1,424,134.00
1901	9,330,000	47,071,338	5.042	52,854,817	5.607	15,094,072	1.616			1,509,370.00
1902	9,414,000	51,307,959	5.449	56,079,943	6.015	16,460,975	1.760			1,563,492.87
1903	9,735,8173	56,511,513	5.814	56,466,305	5.955	17,134,102	1.807			1,623,496.46
1904	9,799,6363	57,385,109	5.871	58,406,340	6.019	15,076,160	1.552			1,874,419.17
1905	9,739,2383	58,190,180	5.937	57,306,848	5.857	15,345,574	1.566			2,141,803.83
1906	9,827,0003	62,337,199	6.313	62,792,807	6.403	19,258,508	1.964			2,080,351.74
1907	9,824,2203	63,384,120	6.447	69,791,848	7.114	21,800,708	2.231			2,211,682.18
1908	9,876,8200	63,457,616	6.425	73,081,792	7.451	18,919,330	1.900			2,312,742.08
1909	9,878,7800	63,603,895	6.445	67,767,032	6.870	17,359,211	1.819			2,412,724.79
1910	9,794,2370	63,729,447	6.506	72,169,276	7.378	16,144,503	1.651			2,505,375.51
1911	9,868,2390	65,824,482	6.678	78,444,295	7.959	15,028,007	1.530			2,627,509.25
1912	9,868,9620	65,951,446	6.671	77,984,583	7.913	16,066,895	1.724			2,721,301.96
1913	9,940,1810	78,709,208	7.879	81,607,971	8.225	17,382,849	1.761			2,802,488.00
1914	9,973,2810	78,000,112	7.875	89,550,216	8.819	20,663,997	2.075			3,138,504.27
1915	9,968,4560	78,889,876	7.893	89,656,425	8.909	23,002,491	2.315			3,506,436.26
1916	10,029,3830	78,806,534	7.885	99,518,803	9.901	22,445,263	2.239			3,664,123.00
1917	9,980,8900	78,701,870	7.885	99,518,803	10.554	22,079,650	2.227			3,948,036.00
1918	9,911,8170	78,725,582	7.943	104,006,600	10.554	22,079,650	2.227			4,271,351.00
1919	9,806,8870	78,534,672	7.888	119,315,430	12.057	4,407,361	445			4,004,660.00
1920	9,843,0650	78,521,046	7.977	136,200,798	13.838	6,081,273	679			4,902,946.40
1921	9,842,0000	170,354,003	8.095	150,198,927	16.175			9,887,224	954	5,006,607.06

TABLE NO. 7—REPORT BY YEARS—Continued

1922	9,847,8186	78,916,467	8.014	145,723,183	15.102	9,086,623	923			4,366,268.00
1923	9,843,5000	78,721,691	7.997	144,447,568	14.674	17,827,994	1,811			5,978,396.00
1924	9,836,2970	78,675,691	7.998	153,396,041	15.595	20,941,352	2,139			6,849,703.00
1925	9,836,4380	76,162,178	7.743	144,006,421	14.640	21,942,886	2,231			6,970,310.00
1926	9,759,0060	75,435,520	7.732	139,906,200	14.336	23,951,543	2,454			6,965,466.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council, e. g., the tax reported in 1900 was levied on 9,799,6363 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

†As finally determined by the Federal Court.

TABLE NO. 8—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 21, 1926, under the provisions of Chapter 373, Sections 8122, 8124, 8125, Code 1924.

## CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.  
Cedar Rapids & Iowa City Railway.  
Cedar Rapids & Marion City Railway.  
Chicago, Burlington & Quincy Railway.  
Chicago Great Western Railway.  
Chicago, Milwaukee & St. Paul Railway.  
Chicago & North Western Railway.  
Chicago, Rock Island & Pacific Railway.  
Chicago, St. Paul, Minneapolis & Omaha Railway.  
Clinton, Davenport & Muscatine Railway.  
Des Moines and Central Iowa Railway.  
Des Moines City Railway Company.  
Fort Dodge, Des Moines & Southern Railway.  
Great Northern Railway.  
Illinois Central Railway Co. (Operating Dubuque & Sioux City Ry.)  
Iowa Southern Utilities Company.  
Mason City & Clear Lake Railroad.  
Minneapolis & St. Louis Railroad.  
Tama & Toledo Railroad Company.  
Union Pacific Railroad.  
Wabash Railroad.  
Waterloo, Cedar Falls & Northern Railway.

## CLASS "O" RAILROADS

Albia Light & Railway Company.  
Atlantic Northern Railway.  
Charles City Western Railway Company.  
Colfax Northern Railway.  
Manchester & Oneida Railway Company.  
Muscatine, Burlington and Southern Railway Company.  
Sioux City Terminal Railway.  
Tabor & Northern Railway Company.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July 21, 1926, at 99.03 Mills on the Dollar of Taxable Property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
American Linseed Co., 297 Fourth Ave., New York City, N. Y.	5,832.00	1,458.00	144.40
American Refrigerator Transit Co., Railway Exchange Bldg., St. Louis, Mo.	25,800.00	6,420.00	638.75
American Tank Line of the Grassell Chemical Co., Cleveland, Ohio	1,328.00	382.00	37.80
Archier Daniels, P. O. Box 3078, Minneapolis, Minn.	3,120.00	780.00	77.25
Armour and Company, Chicago, Illinois	115,000.00	35,900.00	3,566.15
Arms-Yager Railway Car Co., 410 N. Michigan Ave., Chicago, Ill.	240.00	60.00	5.95
Associated Oil Co., 79 New Montgomery St., San Francisco, Cal.	144.00	36.00	3.55
Atlas Powder Co., Wilmington, Delaware	3,300.00	890.00	79.20
Balfour Williamson & Co., 67 Wall St., New York City, N. Y.	800.00	200.00	19.80
Barber Asphalt Co., 1000 Arch St., Philadelphia, Pa.	1,000.00	250.00	24.75
Barrett Co., 40 Rector St., New York, N. Y.	5,222.00	1,305.00	129.50
Bisbee Linseed Co., 600 Drexel Bldg., Philadelphia, Pa.	160.00	40.00	3.95
Bolens Refining Co., Enid, Okla.	8,800.00	2,200.00	217.85
Burlington Vinegar & Pickle Works, Burlington, Iowa	88.00	22.00	2.15
California Despatch Line, 216 Pine St., San Francisco, Cal.	1,280.00	320.00	31.70
Central Commercial Co., 323 So. Michigan Ave., Chicago, Ill.	2,730.00	682.00	67.35
Champion Tank Car Co., Enid, Oklahoma	78,400.00	19,600.00	1,941.00
Chestnut & Smith Corporation, Tulsa, Okla.	3,200.00	2,050.00	203.00
Chicago, New York & Boston Refrigerator Co., 160 W. Jackson Blvd., Chicago, Ill.	17,400.00	4,350.00	430.80
Chicago Tank Car Co., Chicago, Ill.	56.00	14.00	1.40
Clark, H. E., Box 781, Tulsa, Okla.	240.00	60.00	5.95
Cleveland Cliffs Iron Co., 1400 Union Trust Bldg., Cleveland, Ohio	1,200.00	300.00	29.70
Colorado Fuel & Iron Co., P. O. Box 1000, Denver, Colorado	200.00	50.00	4.95
Columbia Naval Stores Co. of Delaware, Savannah, Ga.	72.00	18.00	1.80
Conley Tank Car Co., Oliver Bldg., Pittsburg, Pa.	21,800.00	5,400.00	534.75
Constant Refining Co., Tulsa, Okla., Box 1312	20,000.00	5,000.00	495.15
Continental Tank Car Co., Box 781, Tulsa, Okla.	12,000.00	3,000.00	297.10
Continental Oil Co., Continental Oil Bldg., Denver, Colorado	14,848.00	3,712.00	367.60
Cosden & Co., Tulsa, Okla.	243,000.00	62,000.00	6,139.85
Crown Central Petroleum Corp., Houston, Texas	936.00	234.00	23.15
Crystal Oil Refining Corp., Shreveport, La.	12,800.00	3,200.00	316.90
Cudahy Packing Co., 111 W. Monroe St., Chicago, Ill.	32,790.00	8,197.50	1,306.95
Cushing Refining & Gasoline Co., Cushing, Oklahoma	5,600.00	1,400.00	138.45
Davies, William Co. Inc., Chicago, Ill.	178.00	44.50	4.35
Decker, Jacob E. & Sons, Mason City, Iowa	9,000.00	2,250.00	227.65
Deepwater Oil Refineries, 822 First National Bank Bldg., Houston, Texas	1,029.00	257.00	25.35
Delaware River & Union Railroad Co., 1428 South Penn Square, Philadelphia, Pa.	4,000.00	1,000.00	99.00
Dold Refrigerator Car Line Co., 745 William St., Buffalo, N. Y.	27,610.00	6,902.50	683.55
Dunbar Molasses Co., 3301 Chartres St., New Orleans, La.	440.00	110.00	10.90
Du Pont de Nemours Co., 1007 Market St., Wilmington, Delaware	200.00	50.00	4.95
Eagle-Pitcher Lead Co., Chicago, Ill.	96.00	24.00	2.35
East Asiatic Co., 433 California St., San Francisco, Cal.	208.00	52.00	5.15
East Side Packing Co., 2nd & Lynch Ave., East St. Louis, Ill.	210.00	52.50	5.20
El Dorado Refining Co., El Dorado, Kansas	12,800.00	3,200.00	316.90
Emlenton Refining Co., Emlenton, Pa.	88.00	22.00	2.15
Empire Refineries, Inc., Bartlesville, Okla.	61,000.00	15,400.00	1,525.05
Federal Tank Line, 2121 Farmers Bank Bldg., Pittsburg, Pa.	800.00	200.00	19.80
Fleischmann Transportation Co., 929 Washington St., New York City, N. Y.	3,768.00	942.00	93.30
Franklin Creek Refining Co., Franklin, Pa.	128.00	32.00	3.15



TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Freedom Oil Works, Freedom, Pa.	1,630.00	400.00	33.00
Freeport Asphalt Co., Freeport, Texas	800.00	200.00	19.80
Frontier Manufacturing Co., North Tonawanda, N. Y.	800.00	200.00	19.80
Fruit Growers Express, Washington, D. C.	16,200.00	11,500.00	1,148.80
Galea-Signal Oil Co. of Texas, 800 Main St., Houston, Texas	3,200.00	800.00	79.20
General Chemical Co., 40 Rector St., New York, N. Y.	800.00	200.00	19.80
Gillespie, L. C. & Sons, 5 Fletcher St., New York City, N. Y.	1,184.00	296.00	29.30
Gillean-Chipley Sales Dept., New Orleans, La.	418.00	104.00	10.35
Gilliland Oil Co., Box 2045, Tulsa, Okla.	1,264.00	316.00	31.30
Glaser Crandell Co., 2008 S. Western Ave., Chicago, Ill.	96.00	24.00	2.35
Globe Oil & Refining Co., Blackwell, Okla.	31,200.00	7,900.00	772.40
Grace, J. H., 20 W. Jackson Blvd., Chicago, Ill.	840.00	210.00	20.80
Great Southern Producing & Refining Co., Shreveport, La.	144.00	36.00	3.55
Gulf Refining Co., Pittsburg, Pa.	9,840.00	2,461.00	243.60
Hately Bros., Board of Trade Bldg., Chicago, Ill.	800.00	200.00	19.80
Heinz, H. J. Co., Pittsburg, Pa.	2,400.00	600.00	59.40
Hercules Powder Co., 900 Market St., Wilmington, Delaware	900.00	240.00	23.75
Herf & Frerichs Chemical Co., 1911 Planter Bldg., St. Louis, Mo.	320.00	80.00	7.90
Highway Oil Refining Corp., P. O. Box 2043, Tulsa, Okla.	800.00	200.00	19.80
Hornel, Geo. A. & Co., Austin, Minn.	5,000.00	1,250.00	123.80
Howard, Oscar R., Tulsa, Okla.	240.00	60.00	5.95
Hubinger, J. C. Bros. Co., Keokuk, Iowa	216.00	54.00	5.35
Humble Oil & Refining Co., 1218 Main St., Houston, Texas	912.00	228.00	22.55
Illinois Oil Co., Rock Island, Ill.	16,800.00	4,200.00	415.90
Imperial Oil, Limited, 445 Christina St., South Sarnia, Ontario	226.00	74.00	7.30
Independent Oil & Gas Co., Tulsa, Okla.	6,400.00	1,600.00	158.45
Indiana Refining, Lawrenceville, Ill.	5,400.00	2,100.00	207.90
Interstate Tank Car Corp., 448 Produce Exchange Bldg., New York City, N. Y.	600.00	170.00	16.85
Jap Rose Tank Line, Chicago, Ill.	320.00	80.00	7.90
Johnson Oil Refining Co., 208 South LaSalle St., Chicago, Ill.	6,400.00	1,600.00	158.45
Kansas Oil Refining Co., 410 W. 4th St., Coffeyville, Kansas	272.00	68.00	6.75
Keith Railway Equipment Co., Chicago, Ill.	11,396.00	2,850.00	277.90
Kellogg Products, Inc., 98 Delaware Ave., Buffalo, N. Y.	400.00	100.00	9.90
Kendall Refining Co., Bradford, Pa.	144.00	36.00	3.55
Leimont Refining Co., 38 S. Clark St., Chicago, Ill.	400.00	100.00	9.90
Libby, McNeill & Libby Co., Union Stock Yards, Chicago, Ill.	600.00	150.00	14.85
Liquids Despatch Line, 2513 S. Robery St., Chicago, Ill.	8,000.00	2,150.00	212.90
Live Poultry Transit Co., 431 S. Dearborn St., Chicago, Ill.	20,400.00	5,100.00	505.05
Louisiana Oil Refining Corp., Shreveport, La.	4,800.00	1,200.00	118.85
Magnolia Petroleum Co., Dallas, Texas	3,440.00	800.00	80.15
Marland Refining Co. & Marland Tank Line, Ponca City, Okla.	21,400.00	5,350.00	529.80
Mather Stock Car Co., Chicago, Ill.	1,572.00	393.00	38.90
Matheson Alkali Works, Inc., 250 Park Ave., New York, N. Y.	136.00	34.00	3.35
Mayer, Omar & Co., 1241 Sedgwick St., Chicago, Ill.	120.00	30.00	2.95
McMan Oil & Gas Co., Tulsa, Okla.	704.00	176.00	17.40
Menasha Wooden Ware Co., Menasha, Wis.	1,500.00	375.00	37.15
Merchants Despatch, Inc., W. O. Wishart, 408 Lexington Ave., New York City, N. Y.	43,630.00	10,912.50	1,080.65
Mexican Petroleum Corp., J. S. Wood, 914 St. Charles Ave., New Orleans, La.	680.00	170.00	16.85
Miller Petroleum Co., P. O. Drawer 1133, Kansas City, Missouri	10,400.00	2,600.00	257.45
Mineral Point Zinc Co., The New Jersey Zinc Co., 100 Front St., New York, N. Y.	1,000.00	400.00	39.60
Minnesota Lined Oil Co., Minneapolis, Minn.	64.00	16.00	1.60
Monsanto Chemical Works, St. Louis, Mo.	800.00	200.00	19.80
National Pipe Line Co., 1404 E. 9th St., Cleveland, O.	3,200.00	800.00	79.20

TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
National Zinc Co., Inc., 61 Broadway, New York	88.00	22.00	2.15
New Orleans Refining Co., Inc., New Orleans, La.	712.00	178.00	17.60
Northern Refrigerator Car, Cudahy, Wis.	13,200.00	3,300.00	326.80
Ohio Valley Refining Co., Sistersville, W. Va.	88.00	22.00	2.15
Oriental Vegetable Oils Co., U. S. A., W. R. Grace & Co., 322 Pine St., San Francisco, Cal.	3,096.00	774.00	76.65
Pacific Fruit Express Co., 65 Market St., San Francisco, California	463,800.00	115,950.00	11,482.50
Palace Poultry Car Co., 208 N. Wells St., Chicago, Ill.	2,900.00	725.00	71.80
Paragon Refining Co., Toledo, Ohio	600.00	150.00	14.85
Pest Brothers Co., Kansas City, Mo.	264.00	66.00	6.55
Penna Oil Products Refining Co., Warren, Pa.	64.00	16.00	1.60
Pennzoli Co., Oil City, Pa.	800.00	200.00	19.80
Philadelphia Quartz Co., 121 South Third St., Philadelphia, Pa.	688.00	172.00	17.00
Phillips Petroleum Co., Bartlesville, Okla.	16,800.00	4,200.00	415.90
Pick, A. T., West Bend, Wisconsin	1,000.00	250.00	24.75
Pierce Pipe Line Co., 420 Olive St., St. Louis, Mo.	15,400.00	4,100.00	402.00
Proctor & Gamble Transportation, Cincinnati, Ohio	1,000.00	400.00	39.60
Producers & Refiners Corp., P. O. Box 1020, Denver, Colorado	32,000.00	13,000.00	1,287.40
Prouty Bowler Soap Co., Des Moines, Iowa	96.00	24.00	2.35
Pure Oil Co., Columbus, Ohio	180,000.00	45,000.00	4,436.35
Quaker City Tank Line, Inc., 410 Chestnut St., Philadelphia, Pa.	7,000.00	1,750.00	173.30
Rath Packing Co., Waterloo, Iowa	14,820.00	3,705.00	366.90
Red Star Yeast & Products Co., 79-83 Buffalo St., Milwaukee, Wis.	78.00	19.50	1.95
Republic Crocketing Co., Indianapolis, Ind.	100.00	40.00	3.95
Richter, A. M. & Sons, Manitowish, Wis.	104.00	26.00	2.55
Roberts & Oake, Packers Union Stock Yards, Chicago, Ill.	120.00	30.00	2.95
Rock Island Refining Co., Duncan, Okla.	464.00	116.00	11.50
Root Refineries, Inc., Shreveport, La.	2,320.00	580.00	57.15
Rotary Gasoline Co., Box 2043, Tulsa, Okla.	64.00	16.00	1.60
Roxanna Petroleum Corp., St. Louis, Mo.	38,720.00	9,680.00	958.00
Sand Springs House, Gasoline Dept., Sand Springs, Okla.	72.00	18.00	1.80
Shaffer Oil & Refining Co., 1018 S. Wabash Ave., Chicago, Ill.	32,400.00	8,100.00	802.15
Shell Company of California, 300 Bush St., San Francisco, California	184.00	46.00	4.55
Shippers Car Line Corp., 165 Broadway, New York City, N. Y.	4,640.00	1,160.00	114.85
Shipper Car Line Corp., Operating C. K. E. S. Tanks, 165 Broadway, New York City	800.00	200.00	19.80
Simms Oil Co., 10th Floor, Magnolia Bldg., Dallas, Texas	13,000.00	3,400.00	336.70
Sinclair Refining Co., 45 Nassau St., New York City, New York	51,200.00	12,800.00	1,267.00
Skelly Oil Co., Tulsa, Okla.	19,300.00	4,800.00	473.35
Sloan & Zook Tank Car Co., 101 Main St., Bradford, Pennsylvania	120.00	30.00	2.95
Southern Carbon Co., 112 W. Fourth St., Williamsport, Pa.	96.00	24.00	2.35
Southern Cotton Oil Co., 807 Gravier St., New Orleans, Louisiana	248.00	62.00	6.15
Southern Oil Corp., Tulsa, Okla.	2,800.00	700.00	69.30
Spens Manufacturing Co., 2000 Front St., Kansas City, Mo.	1,000.00	400.00	39.60
Spencer, Kellogg & Sons, Inc., 98 Delaware Ave., Buffalo, N. Y.	19,210.00	2,200.00	223.30
Squire Dingee Co., 1918 Euston Ave., Chicago, Ill.	1,000.00	400.00	39.60
Standard Transit Co., Sharon, Pa.	63,200.00	15,800.00	1,564.05
Staley, A. R., Manufacturing Co., Decatur, Illinois	1,000.00	400.00	39.60
Swifts Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	114,000.00	28,500.00	2,832.35
Tank Car Service Co., 4554 Broadway, Chicago, Ill.	206.00	74.00	7.30
Taylor, Lowenstein & Co., Mobile, Alabama	312.00	78.00	7.70
Texas Co., 17 Battery Place, New York, N. Y.	92,800.00	23,200.00	2,297.50
Tidal Refining Co., Tidal Bldg., Tulsa, Okla.	11,072.00	2,768.00	274.10
Tidal Western Oil Corp., Tidal Bldg., Tulsa, Okla.	4,340.00	1,085.00	104.95
Transcontinental Oil Co., Tulsa, Okla.	15,480.00	3,870.00	383.95
Trinity Cotton Oil, Dallas, Texas	48.00	12.00	1.20
Tucker, W. H. & Sons, 4554 Broadway, Chicago, Ill.	952.00	238.00	23.55



TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Union Oil Co. of California, Union Oil Bldg., Los Angeles, California	1,280.00	320.00	31.70
Union Refrigerator Transit Co. of Wisconsin, Station C, Green Bay Road, Milwaukee, Wis.	42,600.00	10,650.00	1,054.65
Union Tank Car, 21 E. 40th St., New York City, N. Y.	166,400.00	41,600.00	4,119.65
United States Industrial Alcohol Co., 119 E. 42nd St., New York City, N. Y.	1,495.00	374.00	37.05
Universal Portland Cement Co., 210 S. La Salle St., Chicago, Ill.	56.00	14.00	1.40
Ventura County Railroad Co., Oxnard, California	88.00	22.00	2.15
Wentz Oil Corp., Ponca City, Okla.	4,000.00	1,000.00	99.00
Western Fruit Express, Munsey Bldg., Washington, D. C.	21,000.00	5,250.00	519.50
White Eagle Oil & Refining Co., Kansas City, Mo.	35,136.00	8,784.00	869.50
Wilhoit Refining Co., E. M. Wilhoit, Springfield, Mo.	482.00	108.00	10.70
Wilson Car Lines, 4100 S. Ashland Ave., Chicago, Ill.	4,283.00	1,070.75	106.05
Yale Oil Corporation, Yale, Okla.	2,880.00	720.00	71.30
<b>Totals</b>	<b>\$ 2,646,539.00</b>	<b>\$ 661,639.75</b>	<b>\$65,522.15</b>

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Taxable Value of Express Property as Fixed by the Executive Council July 2, 1926.

Counties	Mileage	Aggregate Taxable Value
Adair	37.214	\$ 1,395.53
Adams	29.862	1,119.83
Allamakee	64.820	2,430.75
Appanoose	148.540	5,561.50
Audubon	36.680	1,300.50
Benton	101.690	3,822.49
Black Hawk	158.023	5,728.36
Boone	122.910	4,609.13
Brenner	93.217	3,465.64
Buchanan	70.326	2,639.74
Buena Vista	96.070	3,602.68
Butler	104.883	3,923.11
Calhoun	153.948	5,773.06
Carroll	119.226	4,470.98
Cass	71.102	2,666.33
Cedar	88.500	3,213.75
Cerro Gordo	144.704	5,429.40
Cherokee	37.210	2,145.38
Chickasaw	58.866	2,207.48
Clarke	46.630	1,740.75
Clay	110.156	4,130.63
Clayton	122.370	4,602.13
Clinton	177.770	6,666.38
Crawford	59.002	2,202.58
Dallas	122.550	4,595.63
Davis	66.450	2,434.38
Decatur	96.712	3,626.79
Delaware	109.062	4,000.96
Des Moines	61.236	2,256.33
Dickinson	50.630	1,808.63
Dubuque	122.790	4,614.55
Emmet	72.940	2,772.75
Fayette	132.211	4,967.61
Floyd	64.340	2,412.75
Franklin	106.339	3,987.71
Fremont	70.403	2,640.11
Greene	75.780	2,841.75
Grundy	66.492	2,436.96

TABLE NO. 10—Continued

Counties	Mileage	Aggregate Taxable Value
Guthrie	70.240	\$ 2,607.75
Hamilton	81.300	2,922.12
Hancock	108.830	4,080.75
Hardin	148.800	5,582.25
Harrison	114.229	4,283.59
Henry	75.063	2,837.38
Howard	87.580	3,264.79
Humboldt	80.970	3,073.38
Ida	40.390	1,511.25
Iowa	57.850	2,100.38
Jackson	89.770	3,306.38
Jasper	126.702	4,708.29
Jefferson	139.700	5,081.08
Johnson	91.430	3,423.63
Jones	95.800	3,502.50
Keokuk	154.243	5,784.11
Kossuth	144.950	5,435.63
Lee	159.700	5,861.08
Lewis	108.100	4,032.13
Louis	73.986	2,774.55
Lucas	69.925	2,622.19
Lyon	110.410	4,140.38
Madison	58.215	1,905.58
Mahaska	139.156	5,069.35
Marion	122.957	4,610.89
Marshall	148.578	5,571.68
Mills	99.737	3,740.14
Mitchell	74.595	2,707.31
Monona	112.700	4,103.75
Monroe	113.257	4,200.64
Montgomery	48.427	1,816.01
Muscatine	131.980	4,674.25
O'Brien	96.520	3,619.50
Oceola	57.150	2,144.25
Pago	101.822	3,807.08
Palo Alto	75.280	2,823.00
Plymouth	113.130	4,247.00
Pocahontas	91.090	3,415.50
Polk	298.070	8,927.63
Pottawattamie	188.753	7,079.74
Poweshiek	96.220	3,612.00
Ringgold	79.809	2,992.34
Sac	107.530	4,032.38
Scott	124.660	4,674.75
Shelby	95.814	3,608.03
Sioux	147.480	5,397.50
Story	145.050	5,227.63
Tama	138.673	5,108.74
Taylor	60.787	2,279.51
Union	96.099	3,476.46
Van Buren	96.200	3,487.50
Washello	116.407	4,267.51
Warren	112.667	4,202.14
Washington	128.479	4,817.96
Wayne	94.143	3,530.36
Webster	234.672	8,797.58
Winnebago	18.600	2,107.50
Winnebush	83.060	3,114.28
Woodbury	146.190	5,487.75
Worth	62.427	2,311.29
Wright	130.189	4,822.05
<b>Totals</b>	<b>10,144.900</b>	<b>\$ 380,457.12</b>

The taxable value per mile was fixed at \$7.50.



TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Albia Light & Railway Co., E. F. Buhlman, Centerville, Iowa—			
Monroe	16.50	232.00	3,844.50
Allendorf Electric Co., Conrad Johnson, Allendorf, Iowa—			
Oscola	.66	175.00	118.15
American Utilities Corporation, Frank H. Warren, Burlington, Iowa—			
Des Moines	52.50	151.50	7,963.75
Henry	21.00		3,181.50
Kookuk	14.00		2,121.00
Louis	5.00		1,212.00
Mahaska	23.00		3,484.50
Poweshiek	1.50		227.25
Wapello	1.00		151.50
Washington	2.50		378.75
Total	128.50		18,719.25
Ames-Ontario Transmission Line, P. F. Hopkins, Ames, Iowa—			
Story	1.00	312.00	400.20
Beulah Electric Co., J. J. Boatman, Montezuma, Iowa—			
Poweshiek	11.00	111.00	1,221.00
Bigelow, Minnesota, Municipal Transmission Co., Otto H. Lindemann, Bigelow, Minn.—			
Oscola	7.75	125.00	968.75
Blue Ridge Electric Co., D. H. Marquardt, Van Meter, Iowa—			
Dallas	2.60	86.00	223.60
Madison	1.58		135.90
Total	4.18		359.50
Boone Story Light & Power Co., C. Rhathe, Slater, Iowa—			
Boone	2.50	118.00	295.00
Story	11.50		1,307.00
Total	14.00		1,602.00
Brechtel, Mulvihill & Reynolds Transmission Co., P. J. Brechtel, Salix, Iowa—			
Woodbury	.50	112.00	56.00
Bulgar Valley Electric Co., Fred Victoria, Earlham, Iowa—			
Dallas	2.50	127.50	318.25
Madison	3.00		438.50
Total	6.10		776.53
Burnside Electric Light & Power Co., H. W. Schwendeman, Burnside, Iowa—			
Webster	28.00	85.00	2,380.00
Carlson-Givens Electric Co., C. W. Carlson, Farnhamville, Iowa—			
Calhoun	2.00	90.00	180.00
Cass Electric Co., Ralph Hargrave, Ladora, Iowa—			
Iowa	5.50	119.00	654.50
Cedar Colfax Light Transmission Co. of Fonda, J. W. Clancey, Fonda, Iowa—			
Pocahontas	3.50	100.00	350.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Central Iowa Power & Light Co., H. B. Maynard, Ft. Dodge, Iowa—			
Black Hawk	95.85	293.00	28,084.05
Bremer	54.89		15,406.27
Buchanan	5.39		1,523.60
Butler	66.23		19,405.30
Cerro Gordo	23.50		7,471.50
Chickasaw	2.06		603.58
Clay	39.74		11,645.84
Dickinson	27.16		7,957.88
Floyd	29.66		8,900.38
Franklin	37.51		10,990.43
Grundy	21.55		6,314.15
Humboldt	57.70		16,906.10
Kossuth	4.25		1,245.25
Palo Alto	48.08		14,387.44
Pocahontas	34.62		10,143.66
Winnebago	5.57		1,632.01
Wright	24.38		7,143.34
Total	579.45		169,778.85
Central States Electric Co., C. S. Woodward, Cedar Rapids, Iowa—			
Benton	4.37	200.00	874.00
Black Hawk	21.14		4,228.00
Boone	9.00		1,818.00
Cerro Gordo	11.30		2,260.00
Emmet	42.30		8,460.00
Franklin	28.22		5,244.00
Grundy	45.72		9,144.00
Hamilton	63.34		12,668.00
Hancock	45.82		9,064.00
Hardin	56.70		11,340.00
Kossuth	27.01		5,402.00
Marshall	5.55		1,110.00
Pocahontas	23.80		4,760.00
Palo Alto	6.20		1,240.00
Wright	34.47		6,894.00
Total	452.73		90,546.00
Citizens Electric Co., C. E. Gulbranson, Albert City, Iowa—			
Buena Vista	7.00	158.00	1,106.00
Citizens Gas & Electric Co. of Council Bluffs, S. Schweitzer, Omaha, Neb.			
Pottawattamie	8.75	310.00	1,162.50
Clark, Harry, Private Transmission Line, Harry Clark, Paton, Iowa—			
Greene			15.00
Clinton, Davenport & Muscatine Railway Co., H. Littig, Davenport, Iowa—			
Clinton	.31	159.00	49.30
Clinton Township Electric Service Co., A. J. Landgraf Odebolt, Iowa—			
Sac	9.00	85.00	765.00
Community Light & Power Co., Franklin Halbach, Mo. nets, Iowa—			
Clay	11.25	135.00	1,518.75
O'Brien	8.88		523.80
Total	15.13		2,042.55
Concord Electric Co., O. G. Lawhorn, Garner, Iowa—			
Hancock	22.00	88.00	1,936.00
Coon Valley Electric Co., John Legee, Yetter, Iowa—			
Calhoun	7.00	111.00	777.00
Sac	11.00		1,221.00
Total	18.00		1,998.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Cresco Light & Power Co., E. J. Gilmore, Algona, Iowa—			
Kossuth	9.00	\$ 86.00	774.00
Crooks Light & Power Co., Paul H. Anderson, Harcourt, Iowa—			
Webster	15.25	127.50	1,944.37
Dallas County Transmission Co., Claude Shields, Dallas Center, Iowa—			
Dallas	1.84	80.00	147.20
Denmark Tel. & Light Line, F. W. Liddle, Denmark, Iowa—			
Lee	12.00	138.00	1,656.00
Des Moines Electric Co., M. G. Linn, Des Moines, Iowa—			
Dallas	46.25	405.00	18,731.25
Jasper	54.50		15,972.50
Madison	3.75		1,112.75
Mahaska	46.60		18,872.00
Marion	51.38		20,808.00
Mills	15.20		6,156.00
Polk	38.44		14,738.20
Pottawattamie	12.50		5,082.50
Poweshiek	5.20		2,106.00
Total	250.82		\$ 101,582.10
Dodges Point Transportation Co., Hugh H. Shephard, Mason City, Iowa—			
Cerro Gordo	4.50	60.00	270.00
Dodge Township Electrical Co., John Fitcher, Boone, Iowa—			
Boone	6.92	100.00	692.00
Doras-Nelson Electric Co., John L. Nelson, Boone, Iowa—			
Boone	.50	100.00	50.00
Dubuque Electric Co., Louis Benedict, 1000 Main, Dubuque, Iowa—			
Dubuque	12.65	168.00	2,125.30
Duncombe Light & Power Co., E. D. Henderson, Webster City, Iowa—			
Hamilton	5.75	122.00	701.50
Eagle Grove Farmers Transmission Line, Geo. H. Gross, Eagle Grove, Iowa—			
Wright	1.00	90.00	90.00
East Center Electric Co. No. 3, I. M. Reed, Oskaloosa, Iowa—			
Mahaska	4.00	82.55	330.20
Eastern Iowa Electric Co., Louis Benedict, Dubuque, Iowa—			
Delaware	16.45	160.00	2,632.00
Dubuque	71.55		12,180.00
Jackson	1.40		236.00
Total	80.45		\$ 15,113.67
Eastern Progressive Electric Co., Charles Olerich, Hull, Iowa—			
Sioux	5.50	\$ 91.00	500.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
East La Verne Light & Power Co., E. C. Marty, La Verne, Iowa—			
Humboldt	.95	115.00	28.75
Kossuth	3.15		362.25
Total	3.40		\$ 391.00
Elkhart Farmers Electric Co., C. H. Glendall, Elkhart, Iowa—			
Polk	2.75	\$ 88.00	242.00
Ell Township Rural Electric Co., Peter Josten, Klemme, Iowa—			
Hancock	2.00	87.00	174.00
Emmet Township Electric Co., J. C. Patschow, Estherville, Iowa—			
Emmet	3.50	126.00	441.00
Essex Light & Power Co., Oscar Nelson, Essex, Iowa—			
Pago	.75	81.00	60.75
Evergreen Mutual Electric Light & Power Co., Geo. M. Nelson, Goldfield, Iowa—			
Humboldt	2.42	86.00	207.12
Wright	7.00		602.00
Total	10.42		\$ 809.12
Farmers Electric Co., W. C. Brandhorst, Hudson, Iowa—			
Black Hawk	28.00	\$ 120.00	3,360.00
Grundy	2.50		300.00
Total	30.50		\$ 3,660.00
Farmers Electric Co., A. Henderson, Paullina, Iowa—			
O'Brien	22.50	\$ 84.00	1,890.00
Farmers Electric Co., R. V. Upmeyer, Garner, Iowa—			
Hancock	8.75	106.50	931.87
Farmers Electric Co., J. F. McCalla, North English, Iowa—			
Iowa	8.50	142.00	1,207.00
Farmers Electric Co. Div. "A", J. P. Wolleson, Lake View, Iowa—			
Sac	2.00	65.00	130.00
Farmers Electric Co. No. 1, Homer Price, Oskaloosa, Iowa—			
Mahaska	4.00	88.00	352.00
Farmers Electric Light Co., Emanuel Anderson, Boxholm, Iowa—			
Boone	30.75	95.00	2,921.25
Greene	.75		71.25
Webster	1.75		159.25
Total	42.25		\$ 3,151.75
Farmers Electric Light Co. of Wolfe, J. C. Peterson, Ogden, Iowa—			
Boone	22.00	\$ 90.00	1,980.00
Farmers Electric Light & Power Co., J. A. Anderson, Harcourt, Iowa—			
Boone	1.00	80.00	80.00
Greene	5.50		491.15
Webster	7.25		547.40
Total	13.75		\$ 1,227.55



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Electric Light & Power Co., John Eaden, Pomeroy, Iowa—			
Calhoun	1.00	\$ 121.00	121.00
Pocahontas	18.50		2,285.50
Total	19.50		\$ 2,406.50
Farmers Electric Light & Power Co., P. E. Wingert, Tipton, Iowa—			
Cedar	3.25	\$ 135.00	438.25
Farmers Electric Light & Power Co. of Wall Twp., R. W. Irwin, Lake View, Iowa—			
Sac	5.00	55.00	425.00
Farmers Electric Line No. 2, Herman Bein, Beaman, Iowa—			
Grundy	14.75	60.00	885.00
Farmers Electric Line No. 3, E. J. Akin, Grundy Center, Iowa—			
Grundy	12.75	71.50	911.63
Farmers Light & Power Co., C. S. Murphy, Sergeant Bluffs, Iowa—			
Woodbury	3.25	135.00	438.75
Farmers Light & Power Co., C. O. Swartzendruber, Kalona, Iowa—			
Iowa	7.75	87.00	674.25
Johnson	50.50		4,393.50
Washington	4.75		418.25
Total	63.00		\$ 5,481.00
Farmers Mutual Electrical Co., E. G. Gaskill, Corwith, Iowa—			
Hancock	2.00	\$ 73.00	146.00
Farmers Mutual Light & Power Co., W. E. McGowan, Goldfield, Iowa—			
Humboldt	11.00	73.00	803.00
Wright	7.00		511.00
Total	18.00		\$ 1,314.00
Farmers Transmission Co., Geo. Dohrmann, Hampton, Iowa—			
Franklin	4.50	\$ 78.00	351.00
Ft. Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa—			
Boone	1.80	481.00	865.80
Polk	1.20		577.20
Webster	7.00		3,367.00
Total	10.00		\$ 4,810.00
Ft. Dodge Gas & Electric Co., Mark Anderson, Ft. Dodge, Iowa—			
Calhoun	4.84	\$ 247.00	1,195.50
Webster	23.00		5,908.50
Total	27.84		\$ 7,098.80
Fosdick Electric Service Co., L. R. Fosdick, 520 S. Main St., Santa Ana, Cal.—			
Washington	2.50	\$ 150.00	397.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Frush, Chas., Light & Power Co., Charles Frush, Jesup, Iowa—			
Black Hawk	1.33	117.00	155.61
Buchanan	11.03		1,390.51
Total	12.36		\$ 1,446.12
Garfield Ridge Electric Line, Albert Abele, Garner, Iowa—			
Hancock	6.59	\$ 85.00	562.50
Gilbert Electric Co., Raymond Sinn, Gilbert, Iowa—			
Story	7.50	143.00	1,072.50
Gladbrook-Salem Electric Co., Wm. C. Wiese, Gladbrook, Iowa—			
Tama	27.00	110.00	2,970.00
Grant Township & County Line, J. E. Ralston, Sheldon, Iowa—			
O'Brien	1.25	100.00	125.00
Sioux	5.25		825.00
Total	6.50		\$ 950.00
Green Mountain Electric Transmission Line, W. J. Lynch, Green Mountain, Iowa—			
Marshall	9.60	\$ 88.00	762.08
Tama	3.60		322.08
Total	12.32		\$ 1,084.16
Hammond, R. E. & A. I. Clow Private Transmission Co., R. E. Hammond, Atlantic, Iowa—			
Cass	.23	\$ 78.00	19.00
Hardin Township Electric Co., Geo. C. Pyle, Iowa Falls, Iowa—			
Hardin	1.50	81.00	121.50
Harmony Power & Light Co., H. H. Hoberg, Spencer, Iowa—			
Clay	21.00	107.00	2,267.00
Hatch, H. C., Transmission Co., H. C. Hatch, George, Iowa—			
Lyon	17.00	163.00	2,771.00
Osceola	8.25		1,344.75
Sioux	1.38		234.94
Total	26.63		\$ 4,349.69
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center, Iowa—			
Grundy	4.50	\$ 97.00	436.50
Holstein Service Co., H. G. Entriken, Holstein, Iowa—			
Iowa	7.50	195.00	1,462.50
Horton Township Electric Co., A. H. Hattendorf, Osceola, Iowa—			
Osceola	6.00	125.50	753.00
Incorporated Town of Larrabee Transmission Co., D. D. Tilton, Larrabee, Iowa—			
Cherokee	15.00	123.00	1,845.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Interstate Power Co., H. C. Orton, Dubuque, Iowa—			
Allamakee	57.01	220.00	13,112.20
Buchanan	26.75	6,132.50	163.50
Clayton	28.08	6,458.40	181.50
Dubuque	17.00	3,910.00	66.50
Payette	1.50	220.00	3.30
Howard	15.24	3,505.20	53.28
Kossuth	41.00	9,430.00	138.00
Winnebago	33.00	7,500.00	112.50
Winnebuck	56.06	12,808.80	192.13
Worth	20.50	4,715.00	70.93
Total	295.94		\$ 68,066.20
Iowa City Light & Power, H. E. Littig, Davenport, Iowa—			
Johnson	14.20	188.00	2,666.52
Iowa Electric Co., John A. Reed, Cedar Rapids, Iowa—			
Adair	5.28	210.00	1,108.80
Buchanan	5.10	1,281.00	6,525.30
Cass	31.50	6,833.50	215.10
Cedar	23.71	4,979.10	118.10
Clinton	102.67	21,560.70	2,200.00
Dallas	12.50	2,625.00	32.50
Davis	9.90	2,079.00	24.75
Delaware	42.24	8,870.40	92.25
Dubuque	1.25	262.50	3.28
Greene	4.28	898.80	10.75
Guthrie	55.21	11,594.10	121.50
Henry	8.05	1,600.50	19.50
Iowa	50.16	10,533.60	110.25
Jackson	61.37	12,887.70	133.25
Jefferson	35.00	7,300.00	76.25
Johnson	20.55	4,315.50	45.25
Jones	108.87	22,802.70	237.50
Keokuk	23.34	4,901.40	51.25
Louisia	3.66	768.60	8.00
Muscatine	37.72	7,921.20	83.25
Poweshiek	10.33	2,169.30	22.50
Scott	103.09	21,648.90	225.25
Van Buren	46.90	9,849.00	103.25
Washington	10.95	2,301.60	24.00
Total	814.73		\$ 171,006.30
Iowa Light, Heat & Power Co., G. W. Curran, 1401 Arch St., Philadelphia, Pa.—			
Audubon	51.50	\$ 314.00	16,171.60
Buena Vista	25.52	8,012.56	84.00
Calhoun	64.50	20,253.00	210.00
Carroll	79.50	24,965.00	258.75
Cherokee	34.50	10,833.00	113.25
Crawford	28.25	8,870.50	92.25
Ida	16.75	5,252.50	55.00
Monona	44.50	13,973.00	145.25
O'Brien	21.00	6,594.00	68.75
Plymouth	80.25	25,198.25	262.50
Sac	59.75	18,761.50	195.25
Shelby	14.25	4,474.50	46.75
Sioux	75.50	22,707.00	237.50
Woodbury	27.50	8,635.00	90.00
Total	623.27		\$ 195,706.78

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Railway & Light Co., C. S. Woodward, Cedar Rapids, Iowa—			
Benton	60.18	\$ 229.50	15,876.81
Boone	49.15		11,279.93
Buchanan	14.31		3,284.15
Carroll	19.16		4,267.22
Cedar	38.22		19,068.90
Dallas	21.64		4,960.38
Greene	43.98		10,060.41
Grundy	25.32		5,810.94
Guthrie	18.54		4,254.93
Iowa	4.60		1,055.70
Jasper	10.25		2,332.38
Johnson	17.94		4,117.23
Jones	5.85		1,342.58
Linn	80.93		20,638.94
Marshall	32.76		18,903.42
Muscatine	5.87		1,347.17
Polk	4.74		1,087.83
Story	54.89		12,367.26
Tama	87.63		20,111.00
Total	708.96		\$ 162,706.32
Iowa Service Co., F. H. Brooks, Lincoln, Neb.—			
Adams	19.50	\$ 249.00	4,835.50
Cass	34.75		8,652.75
Fremont	74.59		18,560.50
Harrison	108.73		27,078.75
Mills	70.50		17,554.50
Montgomery	46.00		11,454.00
Page	81.00		20,160.00
Pottawattamie	81.62		20,223.38
Shelby	9.61		2,341.50
Taylor	37.50		8,847.50
Total	603.12		\$ 137,720.88
Iowa Southern Utilities Co., E. F. Bulmahn, Centerville, Iowa—			
Adams	5.00	187.50	937.50
Appanoose	51.25		9,600.38
Clarke	29.06		5,617.50
Davis	9.60		676.00
Decatur	103.13		19,236.87
Des Moines	96.50		6,843.75
Henry	54.75		10,265.63
Jasper	40.75		7,640.63
Jefferson	4.28		708.75
Keokuk	91.25		17,100.38
Louisia	39.75		7,438.12
Lucas	42.88		8,040.00
Madison	10.00		1,875.00
Mahaska	1.00		167.50
Monroe	12.25		2,366.88
Poweshiek	62.50		11,718.75
Ringgold	61.75		11,378.12
Taylor	19.50		3,656.25
Union	45.25		8,494.38
Van Buren	5.00		97.50
Vasipio	15.11		2,833.13
Warren	2.50		468.75
Washington	129.75		24,828.13
Wayne	51.25		9,600.38
Total	914.44		\$ 171,467.56
Iowa Utilities Co., James E. Franken, Cedar Rapids, Iowa—			
Marion	10.04	\$ 198.00	1,937.72
Monroe	5.31		1,024.83
Story	4.00		772.00
Total	19.35		\$ 3,734.55



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Irvine-Dunlavy Electric Co., R. A. West, Dysart, Iowa— Benton Tama	2.75 22.00	\$ 94.00	258.50 2,068.00
Total	24.75		\$ 2,326.50
Irrington Light & Power Co., Fred S. Geigel, Irrington, Iowa— Kossuth	15.25	\$ 108.00	1,647.00
Jackson & Taylor Townships Light & Power Co., Frank L. Bersford, Vinton, Iowa— Benton	13.00	92.00	1,196.00
Kanawha Electric Transmission Co., Ed Oustad, Kanawha, Iowa— Hancock	9.50	78.25	743.37
Kegley Branch Electric Co., John H. Johnson, Story City, Iowa— Boone Hamilton Story	.60 2.00 8.00	80.00	53.40 178.00 712.00
Total	10.60		\$ 943.40
Keokuk Electric Co., L. E. Dickinson, Keokuk, Iowa— Lee	4.10	\$ 199.00	815.00
Kibbey & Nessen Private Transmission Line, Andrew Nessen, Audubon, Iowa— Audubon	.75	106.60	79.95
Klockslem, H. L., Transmission Co., H. L. Klockslem, Greene			20.00
Laurens Electric Farm Line No. 2, P. A. Aschenbrenner, Laurens, Iowa— Pocahontas	4.00	100.00	400.00
Laurens Eastern Electric Co. No. 3, F. W. Roewe, Laurens, Iowa— Pocahontas	3.75	95.00	356.25
Laurens Electric Farm Line No. 5, L. A. Johnson, Laurens, Iowa— Buena Vista Pocahontas	3.00 4.50	95.00	285.00 427.50
Total	7.50		\$ 712.50
Laurens Western Electric No. 4, C. A. Hartley, Laurens, Iowa— Pocahontas	7.00	\$ 98.00	686.00
L. H. Transmission Line, H. E. Foote, State Center, Iowa— Marshall Story	3.25 .75	120.00	390.00 90.00
Total	4.00		\$ 480.00
Light & Power Co., O. H. Koch, St. Ansgar, Iowa— Mitchell	2.30	\$ 37.50	75.00
Lincoln Center Electric Line, Ernest W. Hasbrough, Grundy Center, Iowa— Grundy	10.00	90.00	900.00
Lincoln Light & Power Co., O. P. Morton, Clarion, Iowa— Wright	3.25	105.00	306.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Lundgren Light & Power Co., Nels Olson, Otho, Iowa— Webster	17.00	97.00	1,649.00
Lu Verne Sherman Light Co., Archie Sanford, Lu Verne, Iowa— Kossuth	10.30	105.50	1,086.65
Marion Electric Co., J. J. Nichting, Pilot Grove, Iowa— Lee	15.00	133.00	1,995.00
Mid Way Transmission Line, G. W. Stine, Dana, Iowa— Greene	2.50	114.00	285.00
Mingo Farmers Hi Line, A. W. Frey, Mingo, Iowa— Jasper	12.75	186.00	2,368.75
Minnesota Electric Distributing Co., C. W. Salisbury, Minneapolis, Minn.— Lyon	5.50	133.00	731.50
Mississippi River Power Co., L. E. Dickinson, Keokuk, Iowa— Des Moines Lee	8.25 31.38	567.00	4,694.76 17,792.46
Total	39.60		\$ 22,487.22
Modern Light & Power Co., W. A. Koster, Atkins, Iowa— Benton Linn	22.50 .50	\$ 121.00	2,722.50 60.50
Total	23.00		\$ 2,783.00
Monroe Electric Co., Peter Lamprecht, Dysart, Iowa— Benton	5.00	96.00	476.00
Monroe Light & Power Co., J. D. Long, Monroe, Iowa— Jasper Marion	.50 1.00	173.00	138.40 173.00
Total	1.80		\$ 311.40
Monticello Electric Co., Carl B. Myers, Cedar Rapids, Iowa— Delaware Jones	.50 25.00	\$ 603.50	\$ 46.75 17,901.65
Total	26.40		\$ 18,308.40
Muscataine Lighting Co., H. E. Littig, Davenport, Iowa— Muscataine Scott	6.25 5.15	\$ 276.00	1,725.00 1,421.40
Total	11.40		\$ 3,146.40
Napier Electric Co., M. G. Robinson, Ames, Iowa— Boone Story	10.50 5.50	\$ 97.00	1,018.50 533.50
Total	16.00		\$ 1,552.00
Natural Resource Development Co., Jessie Furman, Troy Mills, Iowa— Buchanan	6.00	\$ 110.50	663.00
New Farmers Transmission Line, P. J. Hol, Waukegan, Iowa— Dallas	2.50	109.00	272.50
North Cedar Electric Co., W. J. Stadlman, Sac City, Iowa— Sac	5.25	115.00	603.75

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Northeastern Iowa Power Co., Louis Miller, Clermont, Iowa—			
Bremner	78.50	189.00	14,836.50
Buchanan	36.25		6,861.25
Butler	.38		71.82
Chickasaw	30.25		5,717.25
Clayton	118.90		22,472.10
Delaware	14.50		2,740.50
Fayette	173.13		32,721.57
Floyd	27.38		5,174.82
Howard	36.25		6,861.25
Mitchell	44.00		8,429.40
Winnebago	49.50		9,355.50
Total	609.64		\$ 115,221.94
North Eastern Rural Electric of Collins, J. W. Swinbank, Colo., Iowa—			
Story	11.00	\$ 96.00	1,066.00
North East Kalona Electric Co., W. C. Brenneman, Kalona, Iowa—			
Johnson	3.00	120.00	360.00
Washington	8.00		960.00
Total	11.00		\$ 1,320.00
Northern Light Co., J. B. Coe, Mt. Pleasant, Iowa—			
Henry	18.00	102.00	1,836.00
Northern States Power (formerly reported as the Sioux Valley Power Co., J. J. Molyneux, Treasurer, Minneapolis, Minn.—			
Lyon	17.50	430.00	7,525.00
Sioux	12.00		5,100.00
Total	29.50		\$ 12,625.00
North Glidden Electric Line, C. C. Briggs, Glidden, Iowa—			
Carroll	3.50	94.00	329.00
North Jackson Transmission Co., Paul Weatherly, Sac City, Iowa—			
Sac	.75	118.00	88.50
North Prairie Electric Light Co., L. B. Halstead, West Liberty, Iowa—			
Cedar	2.00	118.00	236.00
Muscatine	1.00		118.00
Total	3.00		\$ 354.00
North Star Electric Co., H. C. Allen, Ames, Iowa—			
Story	2.50	99.00	247.50
Northwestern Light & Power Co., Sutherland Dows, Cedar Rapids, Iowa—			
Buena Vista	48.70	156.50	7,621.55
Cherokee	7.19		1,111.15
Clay	47.96		7,504.13
Dickinson	14.30		2,222.30
Lyon	10.40		1,627.60
Monona	6.96		1,087.68
O'Brien	22.75		3,593.25
Oswego	34.00		5,414.00
Sioux	20.10		3,145.05
Total	212.75		\$ 33,296.87

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa—			
Worth	8.75	\$ 216.00	1,890.00
No Name Rural Transmission Line, Roy L. Panceolly, Atlantic, Iowa—			
Cass	.25	120.00	30.00
Oak Grove Electric Co., Lewis Pritchard, Des Moines, Iowa—			
Polk	2.00	125.00	250.00
Oakland Electric Co., O. C. Sime, Dows, Iowa—			
Franklin	2.50	118.00	295.00
Olive Street Transmission Line, Chas. A. Goeken, Atlantic, Iowa—			
Cass	1.00	87.00	87.00
Otho Light & Power Co., J. W. Martin, Ft. Dodge, Iowa—			
Webster	2.50	236.00	590.00
Otranto Transmission Line, A. W. Buehrer, Otranto, Iowa—			
Mitchell	3.00	126.00	378.00
Owl Electric Light Co., W. J. Jaspersen, Wilton Junction, Iowa—			
Muscatine	2.25	120.00	270.00
Pallades Electric Line, E. H. Morrow, Cedar Rapids, Iowa—			
Linn	8.00	120.00	1,020.00
Pathfinder Transmission Co., Geo. W. Clausen, Gilbert, Iowa—			
Story	1.00	105.00	105.00
Peoples Electric Light & Power Co., Leo Friedrichsen, Woodward, Iowa—			
Boone	22.75	112.50	2,569.38
Dallas	.75		84.38
Total	23.50		\$ 2,653.75
Peoples Gas & Electric Co., F. J. Hanlon, Mason City, Iowa—			
Cerro Gordo	12.75	\$ 167.50	2,135.62
Floyd	4.00		770.50
Worth	2.50		418.75
Total	19.25		\$ 3,324.87
Peoples Light Co., H. E. Littig, Davenport, Iowa—			
Scott	3.74	\$ 229.00	856.46
Perry-Clark Electric Co., Will Zimble, Traer, Iowa—			
Tama	18.62	118.00	1,599.05
Peterson & Carlson Transmission Line, Philip Peterson, Harcourt, Iowa—			
Webster			15.00
Pike Side Electric Co., R. L. McCorkle, Algona, Iowa—			
Kossuth	1.25	110.00	137.50
Plains Light & Power Co., Rush Helwick, Washington, Iowa—			
Washington	8.50	109.70	932.05



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Prairie Flower Light & Power Assn., C. A. Fishburn, Wellman, Iowa—Washington	6.50	115.00	747.50
Private Line, Peter Axon, Goldfield, Iowa—Wright	1.50	90.00	135.00
Private Line, J. S. Dolquist, Cherokee, Iowa—Cherokee	1.00	113.00	113.00
Private Line, Wm. Glaue, Aurelia, Iowa—Cherokee			25.00
Private Line, Catherine Larrison, Winterset, Iowa—Madison	.50	104.00	52.00
Private Line of Mongan & Waddell, C. R. Waddell, Aurelia, Iowa—Cherokee	.42	100.00	42.40
Private Line, Chas. Nelson, Aurelia, Iowa—Cherokee	1.25	90.00	112.50
Private Line, Gust Peterson, Aurelia, Iowa—Cherokee	.06	109.00	71.94
Private Transmission Line, Chas. F. Beckman, Atlantic, Iowa—Cass			50.00
Private Transmission Line of Sac County, Geo. Krusenstjerna, Odebolt, Iowa—Sac	1.00	106.00	106.00
Raymond Electrical Co., W. W. Hewitt, Raymond, Iowa—Black Hawk	6.00	120.00	720.00
Red Ball High Line Co., Alvin Geuther, Waverly, Iowa—Bremer	1.64	130.00	213.20
Rich Point Power & Electric Co., James F. Black, Algona, Iowa—Kossuth	8.50	105.00	892.50
Riverside Electric Co., M. O. Tjernagel, Story City, Iowa—Hamilton	18.00	124.00	2,232.00
Story	1.50	189.00	283.50
Total	19.50		2,515.50
Scandia Coal Co., C. T. Carney, Des Moines, Iowa—Tribune	2.00	150.00	300.00
Scott-Haward Electric Co., L. E. Henderson, Story City, Iowa—Hamilton	2.00	100.00	200.00
Story	2.00	200.00	400.00
Total	4.00		600.00
Sherman Electric Co., Fred Blumer, Luverne, Iowa—Kossuth	3.00	100.00	300.00
Shiloh Electric Line, John O. Jones, Grundy Center, Iowa—Grundy	7.50	110.00	825.00
Sloan Service, W. F. Lechtenberg, Sioux City, Iowa—Woodbury	17.00	175.00	2,975.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
South Cedar Electric Co., Wm. A. Roseke, Sac City, Iowa—Sac	5.25	100.00	525.00
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa—Webster	9.50	125.00	1,187.50
South East Junction Light & Power Co., J. J. Gannon, Rippey, Iowa—Greene	7.75	107.00	829.25
South Fairfax Electric Power Co., L. F. Lefebvre, Fairfax, Iowa—Linn	12.00	140.00	1,680.00
South Kossuth Electric Co., Chas. Bormann, Livermore, Iowa—Humboldt	4.75	90.00	427.50
Kossuth	2.12		190.80
Total	6.87		618.30
South Lighting Co., Rob Lee, Sloan, Iowa—Monona	1.13	117.00	133.21
Woodbury	1.13		133.21
Total	2.26		266.42
Southwest Richmond Electric Co., J. C. Malichky, Washington, Iowa—Washington	3.30	104.50	344.75
Spencer Farmers Line (South Transmission Line), J. K. Martin, Spencer, Iowa—Clay	2.40	110.00	264.00
Star Electric Co., Carl Baldus, Story City, Iowa—Boone	2.50	125.00	312.50
Story	17.50		2,187.50
Total	20.00		2,500.00
Tarkio Electric & Water Co., H. M. Noble, Kansas City, Mo.—Page	4.50	110.00	495.00
Three Rivers Light & Power Co., C. A. Willett, Des Moines, Iowa—Madison	.75	216.00	162.00
Polk	18.15		3,929.40
Warren	68.95		14,893.20
Total	87.85		18,975.60
Town of Aurelia Transmission Co., T. E. Christensen, Aurelia, Iowa—Cherokee	.50	122.00	61.00
Town of Clare, M. M. Chalus, Clare, Iowa—Webster	11.25	140.00	1,575.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa—Adair	6.00	153.00	900.00
Union	1.80		297.00
Total	7.80		1,197.00
Town of Paton Transmission Line, John Miller, Paton, Iowa—Greene	4.00	108.00	432.00

TABLE NO. 11--Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Tri States Power Corporation, J. P. Anderson, Burlington, Iowa-- Van Buren	12.75	191.00	2,435.25
Tri States Utilities Co., C. S. Woodward, Cedar Rapids, Iowa-- Buchanan	26.26	145.65	3,824.77
Delaware	9.25		1,347.26
Jones	7.00		1,019.55
Linn	76.52		11,145.14
Total	119.08		\$ 17,336.72
Truesdale Transmission Line, H. R. Boettcher, Truesdale, Iowa-- Buena Vista	5.00	91.65	458.25
Van Buren Light & Power Co., J. A. Anderson, Burlington, Iowa-- Lee	18.25	180.00	3,285.00
Van Buren	14.50		2,610.00
Total	32.75		\$ 5,895.00
Wapsie & Goshen Electric Light & Power Co., J. R. Brookhart, West Liberty, Iowa-- Muscatine	2.25	115.00	258.75
Washington Electric Co., Carl G. Kuethe, Waverly, Iowa-- Bremer	1.33	132.00	175.56
Webster Transmission Co., S. T. Wheeler, Webster, Iowa-- Keokuk	1.75	85.00	148.75
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa-- Lee	1.25	410.00	512.50
Wheeler, E. G. Private Transmission Line, E. G. Wheeler, Sibley, Iowa-- Oscola	2.00	100.00	200.00
White City Way Transmission Co., L. E. Rasmussen, Webster City, Iowa-- Hamilton	1.50	112.00	168.00
White Pole Transmission Line, A. M. Ferguson, Dana, Iowa-- Greene			10.00
Wilson Way Transmission Co., Amos Fossell, Gilbert, Iowa-- Story	1.50	490.00	735.00
Winterset Country Club, L. C. Percival, Winterset, Iowa-- Madison	.50	126.00	63.00
Wolf Creek Valley Electric Co., C. W. Mooty, Grundy Center, Iowa-- Grundy	8.00	108.00	864.00
Tama	6.50		702.00
Total	14.50		\$ 1,566.00
Totals	5,000.18		\$ 1,728,415.33

## IOWA METHOD OF ACCOUNTING

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

## I. WITH RESPECT TO GROSS EARNINGS

(1) Every railway company, subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipment, carriage, or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

## II. WITH RESPECT TO NET EARNINGS

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience the terms "maintenance" and "operation" are used in these rules to describe the items which may be so deducted, and the term "betterment" the items which cannot be deducted.

(2) The cost of reducing grades and curves of original ballast, of side tracks, shortening the line and the like, is not "maintenance," but "betterment," provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewal of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment, and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest nor taxes shall be charged to "maintenance" or "operation."



## LAWS

## Governing the Assessment and Taxation of a Railway Property

## GENERAL PROVISIONS

(1924 Code of Iowa)

Section 6953. All other property, real or personal, is subject to taxation in the manner prescribed.

Section 7169. All property subject to taxation shall be valued at its actual value which shall be entered opposite each item, and, except as otherwise provided, shall be assessed at twenty-five per cent of such actual value.

Such assessed value shall be taken and considered as the taxable value of such property upon which the levy shall be made.

In arriving at said actual value the assessor shall take into consideration its productive and earning capacity, if any, past, present and prospective, its market value, if any, and all other matters that affect the actual value of the property; and the burden of proof shall be upon complainant attacking such valuation as excessive, inadequate, or inequitable. (C., '97, Par. 1965; S., '13, Par. 1365; 40 Ex. G. A., S. F. 183, Par. 30.)

Section 8203. The words railway, railway company, railway corporation, railroad, railroad company, and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning, or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies, and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways. (S., '13, Par. 2033-b.)

## CHAPTER 337

## RAILWAY COMPANIES

- 7046. When assessed—statement required.
- 7047. Real estate holdings—statement required.
- 7048. Continuing record.
- 7049. Additional statements.
- 7050. Record of railway lands.
- 7051. Sleeping and dining cars.
- 7052. Gross earnings.
- 7053. Method of accounting.
- 7054. Net earnings.
- 7055. Reports additional.
- 7056. Additional rules and regulations.
- 7057. Refusal to obey.
- 7058. Operating expenses.
- 7059. Amended statement.
- 7060. Assessment of railways.
- 7061. Assessment of sleeping and dining cars.
- 7062. Certification to county auditors.
- 7063. Plats.
- 7064. Failure to file.
- 7065. Property assessed by local authorities.
- 7066. Roadbeds.
- 7067. Levy and collection of tax.
- 7068. Rates—purposes.
- 7046. When assessed—statement required. On the second Monday in July of each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain

elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver, or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement showing in detail for the year ended December thirty-first next preceding:

1. The whole number of miles of railway owned, operated, or leased by such corporation or company within and without the state.

2. The whole number of miles of railway owned, operated, or leased within the state, including double tracks and sidetracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county.

3. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed.

4. The total number of ties per mile used on all its tracks within the state.

5. The weight of rails per yard in main line, double tracks and sidetracks.

6. The number of miles of telegraph lines owned and used within the state.

7. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight, and other cars, including handcars and boarding cars used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately.

8. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council.

9. The gross earnings of the entire road, and the gross earnings in this state.

10. The operating expenses of the entire road, and the operating expenses within this state.

11. The net earnings of the entire road, and the net earnings within this state. (C., '73, Par. 810, 1317, 1318; C., '97, Par. 1334; S., '13, Par. 1334.)

7047. Real estate holdings—statement required. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in the preceding section shall on or before the first day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, with the estimated actual value thereof, in such manner as may be required by the executive council. (S., '13, Par. 1334-a.)

7048. Continuing record. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. (S., '13, Par. 1334-a.)

7049. Additional statements. On or before the first day of April of each subsequent year such corporation shall in like manner report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land. (S., '13, Par. 1334-a.)

7050. Record of railway lands. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provisions of the three preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands. (S., '13, Par. 1334-b.)

7051. Sleeping and dining cars. In addition to the matters required to be contained in the statement made by the company for the purposes of taxation, such statement shall show the number of sleeping and dining cars not owned



by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage. (C., '97, Par. 1340; S., '13, Par. 1340.)

7052. Gross earnings. For the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere, upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It is hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation, the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. (S., '13, Par. 1340-a.)

7053. Method of accounting. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. (S., '13, Par. 1340-b.)

7054. Net earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations, for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner. (S., '13, Par. 1340-c.)

7055. Reports additional. The reports provided for in the three preceding sections are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as part of the reports already required. (S., '13, Par. 1340-d.)

7056. Additional rules and regulations. The rules, regulations, method, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the said several railway companies and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. (S., '13, Par. 1340-e.)

7057. Refusal to obey. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method and requirements so made or prescribed by the executive council under the provisions of the five preceding sections, or to make the reports therein provided, the executive council shall proceed to assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway company twenty-five per cent thereof, which

valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. (S., '13, Par. 1340-f.)

7058. Operating expenses. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed siding, for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operation expenses not fairly and reasonably chargeable as such in railway accounts. (C., '97, Par. 1335.)

7059. Amended statement. The council may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in section 7046, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require. (C., '73, Par. 1318; C., '97, Par. 1335.)

7060. Assessment of railways. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, roadbed, bridge, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state. (C., '73, Par. 1319; C., '97, Par. 1336.)

#### SLEEPING AND DINING CARS

7061. Assessment of sleeping and dining cars. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of sleeping and dining cars as provided in section 7051 so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state. Such valuation shall be in the same ratio as that of the property of individuals, and shall be added to the assessed valuation of the corporation, fixed under the preceding sections. (C., '97, Par. 1341.)

7062. Certification to county auditors. On or before the third Monday in August of each year, the council shall transmit to the county auditor of each county, through and into which any railway may extend, a statement showing the length of the main track within the county, and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property. (C., '73, Par. 1320; C., '97, Par. 1337; S., '13, Par. 1337; 37 G. A., ch. 416, Par. 2.)

7063. Plats. Every railroad company owning or operating a line of railroad within this state shall, on or before the first day of August, 1902, place on file in the office of the county auditor of each county in the state into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied by said companies in each government subdivision of land not included within the platted portion of any city or town, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. (S., '13, Par. 1337-a.)



7064. Failure to file. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of the preceding section, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by said board levied as a special tax against said company and the property of said company, which shall be collected as county taxes and when collected be paid into the county fund. (S., '13, Par. 1337-b.)

7065. Property assessed by local authorities. Lands, lots and other real estate belonging to any railway companies, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. (C., '73, Par. 808; C., '97, Par. 1342.)

7066. Roadbeds. No real estate used by railway corporations for roadbeds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation. (C., '73, Par. 809; C., '97, Par. 1344.)

7067. Levy and collection of tax. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book, and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its county, through or into which said railway extends, as fixed by the executive council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township. (C., '73, Par. 1321; C., '97, Par. 1338.)

7068. Rates—purposes. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purpose as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts. (C., '73, Par. 1322; C., '97, Par. 1339.)

#### CHAPTER 338

##### FREIGHT LINE AND EQUIPMENT COMPANIES

7069. "Company" defined.

7070. "Freight line company" defined.

7071. "Equipment company" defined.

7072. Statement required.

7073. Additional statements.

7074. Failure to furnish.

7075. Assessment.

7076. Rate of tax—payment—distress and sale.

7069. "Company" defined. The word "company" as used in this chapter shall be deemed and construed to mean any person, copartnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in the two following sections, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country. (S., '13, Par. 1342-f.)

7070. "Freight line company" defined. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased, or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name shall be deemed to be a freight line company. (S., '13, Par. 1342-a.)

7071. "Equipment company" defined. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such com-

pany, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company. (S., '13, Par. 1342-a.)

7072. Statement required. Every freight line and every equipment company, as designated in the two preceding sections, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday of June in each year make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding, showing:

1. The name of the company.

2. The nature of the company, whether a person or persons, an association, copartnership, corporation, or syndicate, and under the laws of what state or county organized.

3. The location of its principal office or place of business.

4. The name and postoffice address of the president, secretary, auditor, treasurer, and superintendent or general manager.

5. The name and postoffice address of the chief officer or managing agent of the company in Iowa.

6. The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.

7. The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the State of Iowa, under the circumstances that ordinarily attend the use of such cars, and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars, in the form prescribed by blanks to be furnished by the executive council.

8. The actual cash value on the first day of January next preceding, of the said number of cars necessary to provide for the mileage, to be reported as required by paragraph six of this section.

9. The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation. (S., '13, Par. 1342-b.)

7073. Additional statements. Upon the filing of such statements the executive council shall examine each of them, and if it shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as it may deem proper. (S., '13, Par. 1342-c.)

7074. Failure to furnish. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by the second preceding section, such company shall forfeit and pay to the state of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any proper form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state. (S., '13, Par. 1342-c.)

7075. Assessment. At the meeting of the executive council on the second Monday in July of each year, it shall value and assess as the property of said company within this state, the cars of the said company necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of section 7072, after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company, by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained shall be by the executive council assessed to said company. (S., '13, 1342-d.)

7076. Rate of tax—payment—distress and sale. The council shall also at said meeting, determine the rate of tax to be levied and collected upon said

assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal, and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor. (S., '13, Par. 1342-e.)

#### CLASSIFICATION

§123. Classification of railroads. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows:

1. Class A shall include those whose gross annual earnings per mile shall be four thousand dollars or more.

2. Class B shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars.

Class C shall include those whose gross annual earnings per mile shall be less than three thousand dollars. All steam railroads operating wholly within this state, and not to exceed twenty-five miles in length, shall be included in and classified as class C railroads. (C., '97, Par. 2076, 2077; S., '13, Par. 2076, 2077; 37 G. A., ch. 327, Par. 1; 40 Ex. G. A., H. F. 190, Par. 36.)

§124. Basis of classification. In determining the classification of any railroad, the entire railroad property owned or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state, to ascertain the gross earnings per mile of such railroad. (S., '13, Par. 2076; 40 Ex. G. A., H. F. 190, Par. 37.)

§125. Classification by executive council. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by the two preceding sections, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned. Any change of rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. (C., '97, Par. 2078; S., '13, Par. 2078; 40 Ex. G. A., H. F. 190, Par. 38.)